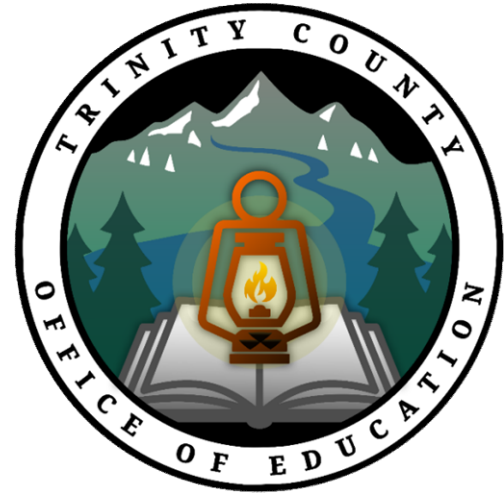


# Trinity County Office of Education



## 2022/23 Proposed Budget and Multiyear Projection 2022/23 through 2024/25

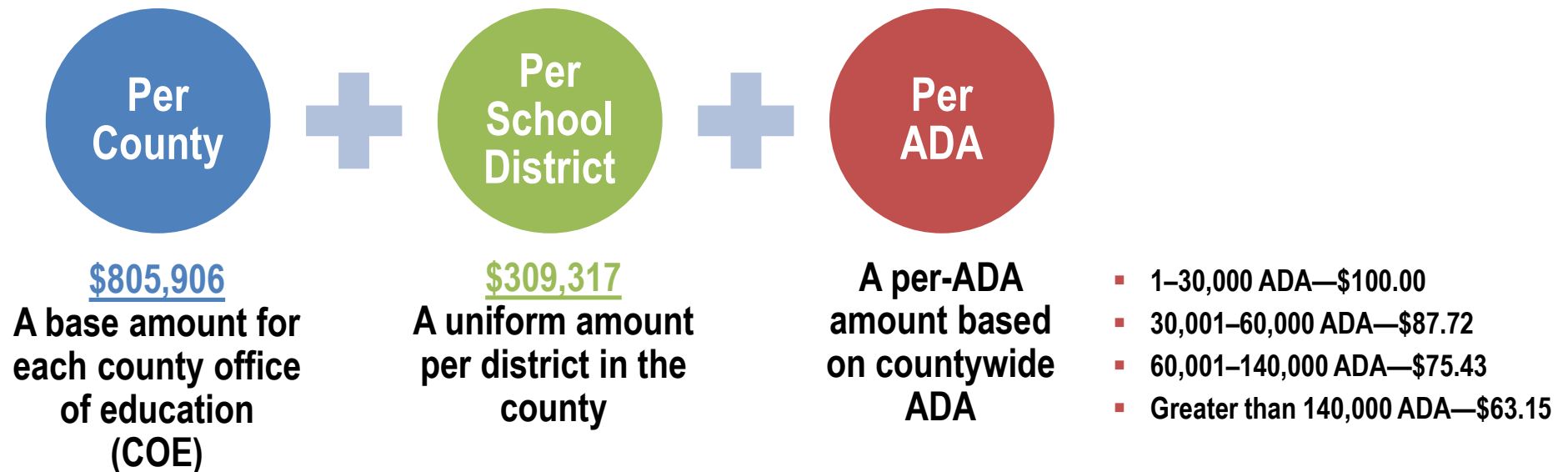
Gretchen Deichler  
Assistant Superintendent Business Services  
[gretchend@tcoek12.org](mailto:gretchend@tcoek12.org)  
(530) 623-2861 ext 229

# Overview

- General Fund Assumptions for 2022/23 Proposed Budget and Multiyear Projection
- Staff Assumptions
- Average Daily Attendance Trends
  - Countywide Historical Data
- General Fund Revenue & Expenditures
- General Fund Multiyear Projection 2021/21– 2024/25
- Special Reserve Funds Multiyear Projections 2021/22 – 2024/25
- Summary of Criteria and Standards

# County Office of Education LCFF— Operations Grant

- The May Revision includes:
  - An increase for the 6.56% statutory COLA plus \$101.2 million in ongoing Proposition 98 General Fund to augment LCFF funding
    - Provides an additional \$175,000 for the per school district component and \$14 for the per-ADA component—above COLA

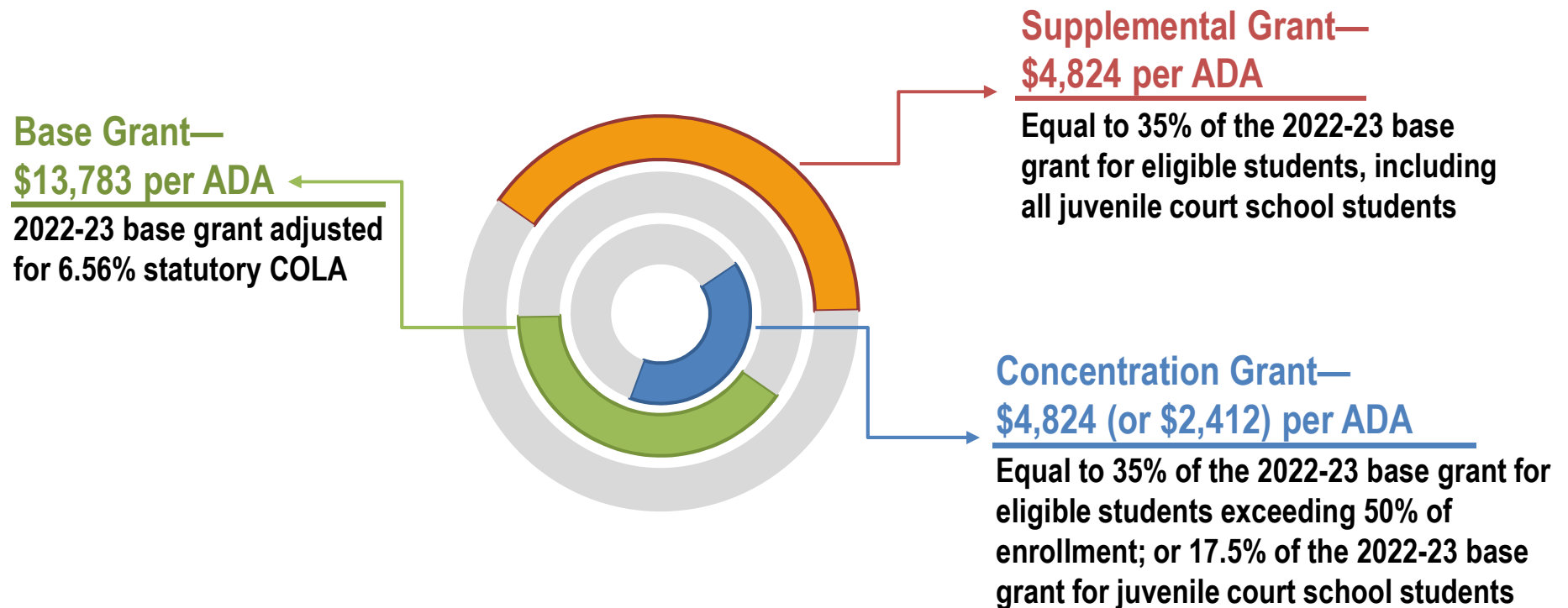


# SSC Financial Projection Dartboard

- Cost of goods and services are projected to increase more dramatically in the near-term
  - Shortage of goods due to lack of production
  - Increased demand resulting from economy reopening, plus infusion of multiple federal stimulus packages

| LCFF Planning Factors<br>Governor's Budget vs. May Revision |         |       |         |       |         |       |
|-------------------------------------------------------------|---------|-------|---------|-------|---------|-------|
|                                                             | 2022-23 |       | 2023-24 |       | 2024-25 |       |
|                                                             | January | May   | January | May   | January | May   |
| DOF Estimated COLA                                          | 5.33%   | 6.56% | 3.61%   | 5.38% | 3.64%   | 4.02% |

# County Office of Education LCFF— Alternative Education Grant



UPP is based on eligible students enrolled in COE programs meeting eligibility criteria for supplemental and concentration grants

# General Fund Assumptions 2022/23

## Budget and Multiyear Projections

Funded LCFF COLA by  
Dept. of Finance

- 2022/23 6.56%

- 2022/23 5.38%

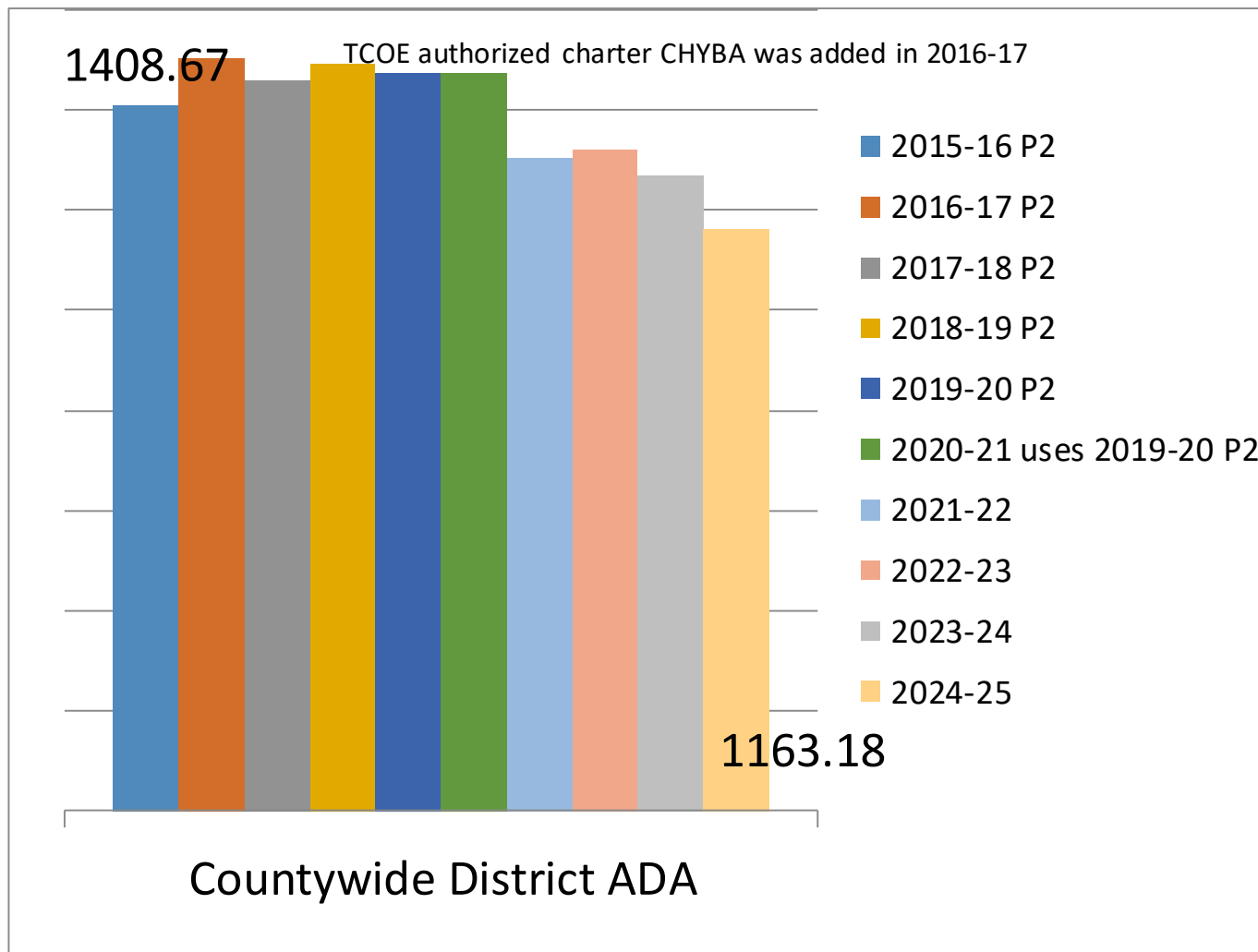
- 2023/24 4.02%

|               | 2022/23   | 2023/24   | 2024/25    |
|---------------|-----------|-----------|------------|
| 9 districts @ | \$134,317 | \$141,543 | \$147,233  |
| 1 base @      | \$805,906 | \$849,264 | \$7883,404 |
| EC 2575.2     | \$200,000 | \$200,000 | \$200,000  |
| ADA @         | \$86.00   | \$90.63   | \$94.28    |

# Other Assumptions

|                                      | 2022/23 | 2023/24 | 2024/25 |
|--------------------------------------|---------|---------|---------|
| STRS Employer Rates<br>(Approximate) | 19.10%  | 19.10%  | 19.10%  |
| PERS Employer Rates<br>(Approximate) | 25.37%  | 25.20%  | 24.60%  |
| State Unemployment Insurance         | .50%    | .50%    | .20%    |
| Lottery – Unrestricted per ADA       | \$163   | \$163   | \$163   |
| Lottery – Prop. 20 per ADA           | \$65    | \$65    | \$65    |
| Mandated Block Grant for COE         |         |         |         |
| K-8 per ADA                          | \$34.94 | \$36.82 | \$38.30 |
| 9-12 per ADA                         | \$67.31 | \$70.93 | \$73.78 |
| Countywide                           | \$1.10  | \$1.13  | \$1.16  |

# TCOE Countywide P2 Projections



# Trinity Countywide Fall 1 Enrollment Trends

| TCOE                                              |                           | 2021-22               | 2022-23                       | 2023-24 | 2024-25 |
|---------------------------------------------------|---------------------------|-----------------------|-------------------------------|---------|---------|
| COUNTYWIDE FALL 1<br>ENROLLMENT<br>SUMMARY BY LEA | Date<br>Updated<br>by CBO | BASED ON 21-22 FALL 1 | BASED ON LEA 22-<br>23 BUDGET |         |         |
| BURNT RANCH                                       | 6/11/2022                 | 62                    | 75                            | 66      | 74      |
| COFFEE CREEK                                      | 6/1/2022                  | 11                    | 10                            | 11      | 10      |
| DOUGLAS CITY                                      | 6/1/2022                  | 162                   | 156                           | 155     | 147     |
| JUNCTION CITY                                     |                           | 70                    | 65                            | 64      | 60      |
| LEWISTON                                          | 6/1/2022                  | 70                    | 66                            | 65      | 65      |
| TRINITY CENTER                                    |                           | 9                     | 9                             | 9       | 7       |
| MOUNTAIN VALLEY                                   | 6/6/2022                  | 304                   | 301                           | 297     | 297     |
| SOUTHERN TRINITY                                  | 6/6/2022                  | 89                    | 84                            | 74      | 73      |
| TRINITY ALPS                                      | 6/11/2022                 | 656                   | 648                           | 616     | 591     |
| COE RISE                                          |                           | 3                     | 4                             | 3       | 3       |
| COE RISE DOR                                      |                           | 7                     | 20                            | 21      | 21      |
| COE CHARTER - CHYBA                               |                           | 9                     | 8                             | 10      | 15      |
| CHYBA CHARTER FUNDED<br>COUNTY PROGRAM            | 5/27/2022                 | 70                    | 101                           | 132     | 199     |
| <b>COUNTYWIDE TOTAL<br/>FALL 1 ENROLLMENT</b>     |                           | 1,522                 | 1,547                         | 1,523   | 1,562   |

# Forest Reserve Projections

|                                                                  |    |                             | 95%                           | 95%                           |                               |
|------------------------------------------------------------------|----|-----------------------------|-------------------------------|-------------------------------|-------------------------------|
|                                                                  |    | 21-22 Forest Reserve Actual | 22-23 Forest Reserve Estimate | 23-24 Forest Reserve Estimate | 24-25 Forest Reserve Estimate |
|                                                                  |    | 21-22                       | 22-23                         | 23-24                         | 24-25                         |
|                                                                  |    | B                           | B                             | B                             | B                             |
| Apportionment to Trinity County Schools                          |    | 1,400,967.86                | 1,330,919.47                  | 1,264,373.49                  | 100,000.00                    |
| Humboldt                                                         |    | 4,444.84                    | 0.00                          | 0.00                          | 0.00                          |
| Interest                                                         |    | 30.43                       | 0.00                          | 0.00                          | 0.00                          |
| Total Apportionment                                              | #1 | 1,405,443.13                | 1,330,919.47                  | 1,264,373.49                  | 100,000.00                    |
|                                                                  |    |                             |                               |                               |                               |
| Klamath-Trinity                                                  |    | 0.00                        | 0.00                          | 0.00                          | 0.00                          |
| Shasta Community College 3% of Total Apportionment less TCOE 15% | #3 | 35,838.80                   | 33,938.45                     | 32,241.52                     | 2,550.00                      |
| TCOE 15% of Total Apportionment                                  |    | 210,816.47                  | 199,637.92                    | 189,656.02                    | 15,000.00                     |
| 3% of TCOE 15%                                                   |    | 6,324.49                    | 5,989.14                      | 5,689.68                      | 450.00                        |
| TCOE 15% of Total Apportionment less 3% of TCOE 15%              | #2 | 204,491.98                  | 193,648.78                    | 183,966.34                    | 14,550.00                     |
|                                                                  |    |                             |                               |                               |                               |
| General Appointment = Total Apportionment less #2 and #3         | #4 | 1,165,112.35                | 1,103,332.24                  | 1,048,165.63                  | 82,900.00                     |

# 2021/22 Estimated Actuals

## 2022/23 Budget

### Revenues and Expenditures

Trinity County Office of Education  
Trinity County

Budget, July 1  
General Fund/County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

53 10538 0000000  
Form 01  
D8BGX9DRRR(2022-23)

|                                                                                                        |                |                        | 2021-22 Estimated Actuals |                   |                                 | 2022-23 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                                        |                |                        | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description                                                                                            | Resource Codes | Object<br>Codes        |                           |                   |                                 |                     |                   |                                 |                           |
| A. REVENUES                                                                                            |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) LCFF Sources                                                                                        |                | 8010-8099              | 2,505,628.00              | 1,674.00          | 2,507,302.00                    | 2,472,226.00        | 3,369.00          | 2,475,595.00                    | -1.3%                     |
| 2) Federal Revenue                                                                                     |                | 8100-8299              | 0.00                      | 464,300.00        | 464,300.00                      | 0.00                | 400,109.00        | 400,109.00                      | -13.8%                    |
| 3) Other State Revenue                                                                                 |                | 8300-8599              | 3,351.00                  | 2,663,170.00      | 2,666,521.00                    | 3,503.00            | 3,418,026.00      | 3,421,529.00                    | 28.3%                     |
| 4) Other Local Revenue                                                                                 |                | 8600-8799              | 1,290,038.00              | 705,360.00        | 1,995,398.00                    | 1,072,770.00        | 295,862.00        | 1,368,632.00                    | -31.4%                    |
| 5) TOTAL, REVENUES                                                                                     |                |                        | 3,799,017.00              | 3,834,504.00      | 7,633,521.00                    | 3,548,499.00        | 4,117,366.00      | 7,665,865.00                    | 0.4%                      |
| B. EXPENDITURES                                                                                        |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Certificated Salaries                                                                               |                | 1000-1999              | 590,304.00                | 822,330.00        | 1,412,634.00                    | 497,993.00          | 886,952.00        | 1,384,945.00                    | -2.0%                     |
| 2) Classified Salaries                                                                                 |                | 2000-2999              | 1,179,816.00              | 638,805.00        | 1,818,621.00                    | 1,403,929.00        | 1,024,729.00      | 2,428,658.00                    | 33.5%                     |
| 3) Employee Benefits                                                                                   |                | 3000-3999              | 798,113.00                | 634,449.00        | 1,432,562.00                    | 919,429.00          | 875,826.00        | 1,795,255.00                    | 25.3%                     |
| 4) Books and Supplies                                                                                  |                | 4000-4999              | 143,685.00                | 211,418.00        | 355,103.00                      | 99,030.00           | 117,378.00        | 216,408.00                      | -39.1%                    |
| 5) Services and Other Operating Expenditures                                                           |                | 5000-5999              | 465,861.00                | 746,803.00        | 1,212,664.00                    | 429,870.00          | 668,581.00        | 1,098,451.00                    | -9.4%                     |
| 6) Capital Outlay                                                                                      |                | 6000-6999              | 15,000.00                 | 0.00              | 15,000.00                       | 15,000.00           | 199,234.00        | 214,234.00                      | 1,328.2%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                 |                | 7100-7299<br>7400-7499 | 92,489.00                 | 1,155,380.00      | 1,247,869.00                    | 103,522.00          | 1,337,553.00      | 1,441,075.00                    | 15.5%                     |
| 8) Other Outgo - Transfers of Indirect Costs                                                           |                | 7300-7399              | (97,995.00)               | 92,414.00         | (5,581.00)                      | (309,881.00)        | 290,203.00        | (19,678.00)                     | 252.6%                    |
| 9) TOTAL, EXPENDITURES                                                                                 |                |                        | 3,187,273.00              | 4,301,599.00      | 7,488,872.00                    | 3,158,892.00        | 5,400,456.00      | 8,559,348.00                    | 14.3%                     |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                        | 611,744.00                | (467,095.00)      | 144,649.00                      | 389,607.00          | (1,283,090.00)    | (893,483.00)                    | -717.7%                   |

# 2021/22 Estimated Actuals

## 2022/23 Budget

### Other Financing Sources/Uses

| D. OTHER FINANCING SOURCES/USES                     |           |              |            |            |                |              |              |         |
|-----------------------------------------------------|-----------|--------------|------------|------------|----------------|--------------|--------------|---------|
| 1) Interfund Transfers                              |           |              |            |            |                |              |              |         |
| a) Transfers In                                     | 8900-8929 | 65,536.00    | 0.00       | 65,536.00  | 49,744.00      | 0.00         | 49,744.00    | -24.1%  |
| b) Transfers Out                                    | 7600-7629 | 10,767.00    | 0.00       | 10,767.00  | 10,767.00      | 0.00         | 10,767.00    | 0.0%    |
| 2) Other Sources/Uses                               |           |              |            |            |                |              |              |         |
| a) Sources                                          | 8930-8979 | 0.00         | 0.00       | 0.00       | 0.00           | 0.00         | 0.00         | 0.0%    |
| b) Uses                                             | 7630-7699 | 0.00         | 0.00       | 0.00       | 0.00           | 0.00         | 0.00         | 0.0%    |
| 3) Contributions                                    | 8980-8999 | (874,157.00) | 867,792.00 | (6,365.00) | (1,028,175.00) | 1,011,225.00 | (16,950.00)  | 166.3%  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES              |           | (819,388.00) | 867,792.00 | 48,404.00  | (989,198.00)   | 1,011,225.00 | 22,027.00    | -54.5%  |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) |           | (207,644.00) | 400,697.00 | 193,053.00 | (599,591.00)   | (271,865.00) | (871,456.00) | -551.4% |

# 2021/22 Estimated Actuals

## 2022/23 Budget

### Components of the Fund Balance

Trinity County Office of Education  
Trinity County

Budget, July 1  
General Fund/County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

53 10538 0000000  
Form 01  
D8BGX9DRRR(2022-23)

| Description                               | Resource Codes | Object Codes | 2021-22 Estimated Actuals |                |                           | 2022-23 Budget   |                |                           | % Diff Column C & F |
|-------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                           |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| a) As of July 1 - Unaudited               |                | 9791         | 1,008,403.00              | 484,534.00     | 1,492,937.00              | 800,759.00       | 924,848.00     | 1,725,607.00              | 15.6%               |
| b) Audit Adjustments                      |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)     |                |              | 1,008,403.00              | 484,534.00     | 1,492,937.00              | 800,759.00       | 924,848.00     | 1,725,607.00              | 15.6%               |
| d) Other Restatements                     |                | 9795         | 0.00                      | 39,617.00      | 39,617.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| e) Adjusted Beginning Balance (F1c + F1d) |                |              | 1,008,403.00              | 524,151.00     | 1,532,554.00              | 800,759.00       | 924,848.00     | 1,725,607.00              | 12.6%               |
| 2) Ending Balance, June 30 (E + F1e)      |                |              | 800,759.00                | 924,848.00     | 1,725,607.00              | 201,168.00       | 652,983.00     | 854,151.00                | -50.5%              |
| Components of Ending Fund Balance         |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable                           |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                            |                | 9711         | 150.00                    | 0.00           | 150.00                    | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Stores                                    |                | 9712         | 2,669.29                  | 0.00           | 2,669.29                  | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Prepaid Items                             |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others                                |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted                             |                | 9740         | 0.00                      | 924,848.00     | 924,848.00                | 0.00             | 652,986.00     | 652,986.00                | -29.4%              |
| c) Committed                              |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments                         |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned                               |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments                         |                | 9780         | 23,045.00                 | 0.00           | 23,045.00                 | 22,860.00        | 0.00           | 22,860.00                 | -0.8%               |
| e) Unassigned/Unappropriated              |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties        |                | 9789         | 293,760.00                | 0.00           | 293,760.00                | 293,760.00       | 0.00           | 293,760.00                | 0.0%                |
| Unassigned/Unappropriated Amount          |                | 9790         | 481,134.71                | 0.00           | 481,134.71                | (136,020.00)     | (3.00)         | (136,023.00)              | -128.3%             |

# Summary of Criteria and Standards for 2022/23 Budget

Trinity County Office of Education  
Trinity County

Budget, July 1  
FINANCIAL REPORTS  
2022-23 Budget  
County Office of Education Certification

53 10538 0000000  
Form CB  
D8BGX9DRRR(2022-23)

## ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

|                                     |                                     |
|-------------------------------------|-------------------------------------|
| Public Hearing:                     | Adoption Date: June 22, 2022        |
| Place: Trinity COE, Weaverville, CA | Signed: _____                       |
| Date: June 21, 2022                 | Clerk/Secretary of the County Board |
| Time: 01:00 PM                      | (Original signature required)       |

Contact person for additional information on the budget reports:

Name: Gretchen Deichler  
Title: Assistant Superintendent  
Business Services  
Telephone: 530-623-2861 ext 229  
E-mail: gretchend@tcoek12.org

To update our mailing database, please complete the following:

Superintendent's Name: Sarah E. Supahan  
Chief Business Official's Name: Gretchen Deichler  
CBO's Title: Assistant Superintendent  
Business Services  
CBO's Telephone: 530-623-2861 ext 229

- Part II of 2022/23 will be available on June 22, 2022
- The 45 day budget revisions will be presented at the August board meeting since the July meeting has been cancelled.
- The First Interim Financial Report will be presented in December, 2022.



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

- A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

|                                                                      | Percentage Level | County Operations Grant ADA |
|----------------------------------------------------------------------|------------------|-----------------------------|
|                                                                      | 3.0%             | 0 to 6,999                  |
|                                                                      | 2.0%             | 7,000 to 59,999             |
|                                                                      | 1.0%             | 60,000 and over             |
| County Office ADA (Form A, Estimated Funded ADA column, Line B5):    | 1,367            |                             |
| County Office County Operations Grant ADA Standard Percentage Level: | 3.00%            |                             |

### 1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

| Fiscal Year                 | County Operations Grant Funded ADA   |                                |                                                                           | Status  |
|-----------------------------|--------------------------------------|--------------------------------|---------------------------------------------------------------------------|---------|
|                             | Original Budget<br>(Form A, Line B5) | Estimated/Unaudited<br>Actuals | ADA Variance Level<br>(If Budget is greater<br>than Actuals, else<br>N/A) |         |
| Third Prior Year (2019-20)  | 1,465.19                             | 1,446.32                       | 1.29%                                                                     | Met     |
| Second Prior Year (2020-21) | 1,499.38                             | 1,472.06                       | 1.82%                                                                     | Met     |
| First Prior Year (2021-22)  | 1,440.56                             | 1369.49                        | 4.93%                                                                     | Not Met |

### 1A-2. Comparison of County Office County Operations Grant ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

The county office ADA is calculated using the Trinity County school district enrollment and ADA assumptions. At 2021-22 budget adoption the continuing impact of the pandemic on attendance was unanticipated with Countywide ADA decreasing from 2021-22.

- 1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

### 1. CRITERION: Average Daily Attendance (continued)

- B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

### 1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

| Fiscal Year                 | County and Charter<br>School Alternative<br>Education Grant ADA<br>(Form A, Lines B1d and<br>C2d) | District Funded County<br>Program ADA (Form A,<br>Line B2g) | County Operations<br>Grant ADA (Form A,<br>Line B5) | Charter<br>School ADA<br>and Charter<br>School<br>Funded<br>County<br>Program<br>ADA (Form<br>A, Lines C1<br>and C3f) |
|-----------------------------|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| Third Prior Year (2019-20)  | 3.08                                                                                              | 8.81                                                        | 1,446.32                                            | 7.11                                                                                                                  |
| Second Prior Year (2020-21) | 10.08                                                                                             | 8.07                                                        | 1,472.06                                            | 54.43                                                                                                                 |
| First Prior Year (2021-22)  | 10.43                                                                                             | 10.00                                                       | 1,369.49                                            | 50.77                                                                                                                 |
| Historical Average:         | 7.86                                                                                              | 8.96                                                        | 1,429.29                                            | 37.44                                                                                                                 |

#### County Office's County Operated Programs ADA Standard:

|                                      |      |      |          |       |
|--------------------------------------|------|------|----------|-------|
| <b>Budget Year (2022-23)</b>         |      |      |          |       |
| (historical average plus 2%):        | 8.02 | 9.14 | 1,457.88 | 38.19 |
| <b>1st Subsequent Year (2023-24)</b> |      |      |          |       |
| (historical average plus 4%):        | 8.18 | 9.32 | 1,486.46 | 38.93 |
| <b>2nd Subsequent Year (2024-25)</b> |      |      |          |       |
| (historical average plus 6%):        | 8.34 | 9.50 | 1,515.05 | 39.68 |

### 1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

| Fiscal Year                   | County and Charter<br>School Alternative<br>Education Grant ADA<br>(Form A, Lines B1d and<br>C2d) | District Funded County<br>Program ADA (Form A,<br>Line B2g) | County Operations<br>Grant ADA (Form A,<br>Line B5) | Charter<br>School ADA<br>and Charter<br>School<br>Funded<br>County<br>Program<br>ADA (Form<br>A, Lines C1<br>and C3f) |
|-------------------------------|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| Budget Year (2022-23)         | 12.00                                                                                             | 15.75                                                       | 1,366.76                                            | 60.60                                                                                                                 |
| 1st Subsequent Year (2023-24) | 8.25                                                                                              | 15.75                                                       | 1334.3                                              | 79.20                                                                                                                 |
| 2nd Subsequent Year (2024-25) | 11.25                                                                                             | 15.75                                                       | 1346.23                                             | 119.40                                                                                                                |
| Status:                       | Not Met                                                                                           | Not Met                                                     | Met                                                 | Not Met                                                                                                               |

### 1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

**Explanation:**

(required if NOT met)

The county office ADA is calculated using the Trinity County community school district and charter school enrollment and ADA assumptions. At 2021-22 budget adoption both schools are anticipating growth or maintaining their enrollment. TCOE will be reviewing these assumptions at each reporting period and making the appropriate adjustments.

**2. CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)<sup>1</sup> plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

<sup>1</sup> County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**2A. County Office's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**2A-1. Calculating the County Office's LCFF Revenue Standard**

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Note: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable.

Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

**Projected LCFF Revenue**

Select County Office's LCFF revenue funding status:

|                          |                                                                                                 |
|--------------------------|-------------------------------------------------------------------------------------------------|
| At Target                | If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III. |
| Hold Harmless            | If status is hold harmless, then amount in Step 2c is zero in Sections II and III.              |
| Status: <u>At Target</u> |                                                                                                 |

|                              | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|------------------------------|------------|-------------|---------------------|---------------------|
|                              | (2021-22)  | (2022-23)   | (2023-24)           | (2024-25)           |
| <b>I. LCFF Funding</b>       |            |             |                     |                     |
| a. COE funded at Target LCFF |            |             |                     |                     |

|     |                                   |              |              |              |              |
|-----|-----------------------------------|--------------|--------------|--------------|--------------|
| a1. | COE Operations Grant              | 2,011,886.00 | 2,132,305.00 | 2,244,080.00 | 2,335,417.00 |
| a2. | COE Alternative Education Grant   | 198,177.00   | 156,663.00   | 178,199.00   | 248,138.00   |
| b.  | COE funded at Hold Harmless LCFF  | N/A          | N/A          | N/A          | N/A          |
| c.  | Charter Funded County Program     |              |              |              |              |
| c1. | LCFF Entitlement                  | 2,208,496.00 | 2,297,401.00 | 2,430,712.00 | 2,591,988.00 |
| d.  | Total LCFF (Sum of a or b, and c) | 4,418,559.00 | 4,586,369.00 | 4,852,991.00 | 5,175,543.00 |

## II. County Operations Grant

### Step 1 - Change in Population

|    |                                                                     |          |          |          |          |
|----|---------------------------------------------------------------------|----------|----------|----------|----------|
| a. | ADA (Funded) (Form A, line B5 and Criterion 1B-2)                   | 1,369.49 | 1366.76  | 1,334.30 | 1,346.23 |
| b. | Prior Year ADA (Funded)                                             |          | 1,369.49 | 1366.76  | 1,334.30 |
| c. | Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless)) |          | (2.73)   | (32.46)  | 11.93    |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b)       |          | -0.20%   | -2.37%   | 0.89%    |

### Step 2 - Change in Funding Level

|     |                                                                                                      |              |              |              |
|-----|------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|
| a.  | Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column) | 2,011,886.00 | 2,132,305.00 | 2,244,080.00 |
| b1. | COLA percentage (if COE is at target)                                                                | 6.6%         | 5.4%         | 4.0%         |
| b2. | COLA amount (proxy for purposes of this criterion)                                                   | 131,979.72   | 114,718.01   | 90,212.02    |
| c.  | Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))                                             | 131,979.72   | 114,718.01   | 90,212.02    |
| d.  | Percent Change Due to Funding Level (Step 2c divided by Step 2a)                                     | 6.56%        | 5.38%        | 4.02%        |

### Step 3 - Weighted Change in Population and Funding Level

|    |                                                                                                                                 |        |        |        |
|----|---------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|
| a. | Percent change in population and funding level (Step 1d plus Step 2d)                                                           | 6.36%  | 3.01%  | 4.91%  |
| b. | LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 46.49% | 46.24% | 45.12% |
| c. | Weighted Percent change (Step 3a x Step 3b)                                                                                     | 2.96%  | 1.39%  | 2.22%  |

## III. Alternative Education Grant

| Step 1 - Change in Population |                                                               | Prior Year (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|-------------------------------|---------------------------------------------------------------|----------------------|-----------------------|-------------------------------|-------------------------------|
| a.                            | ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)     | 10.43                | 12.00                 | 8.25                          | 11.25                         |
| b.                            | Prior Year ADA (Funded)                                       |                      | 10.43                 | 12.00                         | 8.25                          |
| c.                            | Difference (Step 1a minus Step 1b)                            |                      | 1.57                  | (3.75)                        | 3.00                          |
| d.                            | Percent Change Due to Population (Step 1c divided by Step 1b) |                      | 15.05%                | -31.25%                       | 36.36%                        |

### Step 2 - Change in Funding Level

|     |                                                                                                      |            |            |            |
|-----|------------------------------------------------------------------------------------------------------|------------|------------|------------|
| a.  | Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column) | 198,177.00 | 156,663.00 | 178,199.00 |
| b1. | COLA percentage (if COE is at target) (Section II-Step 2b1)                                          | 6.56%      | 5.38%      | 4.02%      |
| b2. | COLA amount (proxy for purposes of this criterion)                                                   | 13,000.41  | 8,428.47   | 7,163.60   |
| c.  | Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))                                             | 13,000.41  | 8,428.47   | 7,163.60   |
| d.  | Percent Change Due to Funding Level (Step 2c divided by Step 2a)                                     | 6.56%      | 5.38%      | 4.02%      |

Step 3 - Weighted Change in Population and Funding Level

|    |                                                                                                                                 |        |         |        |
|----|---------------------------------------------------------------------------------------------------------------------------------|--------|---------|--------|
| a. | Percent change in population and funding level (Step 1d plus Step 2d)                                                           | 21.61% | -25.87% | 40.38% |
| b. | LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 3.42%  | 3.67%   | 4.79%  |
| c. | Weighted Percent change (Step 3a x Step 3b)                                                                                     | 0.74%  | -0.95%  | 1.93%  |

IV. Charter Funded County Program

| Step 1 - Change in Population | Prior Year (2021-22)                                          | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|-------------------------------|---------------------------------------------------------------|-----------------------|-------------------------------|-------------------------------|
| a.                            | ADA (Funded) (Form A, line C3f)                               | 0.00                  | 0                             | 0.00                          |
| b.                            | Prior Year ADA (Funded)                                       |                       | 0.00                          | 0.00                          |
| c.                            | Difference (Step 1a minus Step 1b)                            |                       | 0.00                          | 0.00                          |
| d.                            | Percent Change Due to Population (Step 1c divided by Step 1b) |                       | 0.00%                         | 0.00%                         |

Step 2 - Change in Funding Level

|     |                                                                  |              |              |              |
|-----|------------------------------------------------------------------|--------------|--------------|--------------|
| a.  | Prior Year LCFF Funding (Section I-c1, prior year column)        | 2,208,496.00 | 2,297,401.00 | 2,430,712.00 |
| b1. | COLA percentage                                                  | 6.56%        | 5.38%        | 4.02%        |
| b2. | COLA amount (proxy for purposes of this criterion)               | 144,877.34   | 123,600.17   | 97,714.62    |
| c.  | Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 6.56%        | 5.38%        | 4.02%        |

Step 3 - Weighted Change in Population and Funding Level

|    |                                                                       |        |        |        |
|----|-----------------------------------------------------------------------|--------|--------|--------|
| a. | Percent change in population and funding level (Step 1d plus Step 2c) | 6.56%  | 5.38%  | 4.02%  |
| b. | LCFF Percent allocation (Section I-c1 divided by Section I-d)         | 50.09% | 50.09% | 50.08% |
| c. | Weighted Percent change (Step 3a x Step 3b)                           | 3.29%  | 2.69%  | 2.01%  |

V. Weighted Change

|    |                                                                    | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|----|--------------------------------------------------------------------|-----------------------|-------------------------------|-------------------------------|
| a. | Total weighted percent change (Step 3c in sections II, III and IV) | 6.98%                 | 3.13%                         | 6.16%                         |

|                                                  |                |                |                |
|--------------------------------------------------|----------------|----------------|----------------|
| LCFF Revenue Standard (line V-a, plus/minus 1%): | 5.98% to 7.98% | 2.13% to 4.13% | 5.16% to 7.16% |
|--------------------------------------------------|----------------|----------------|----------------|

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

|                                                               | Prior Year (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---------------------------------------------------------------|----------------------|-----------------------|-------------------------------|-------------------------------|
| Projected local property taxes (Form 01, Objects 8021 - 8089) | 885,000.00           | 885,000.00            | 885,000.00                    | 885,000.00                    |

Excess Property Tax/Minimum State Aid Standard  
(Percent change over previous year, plus/minus 1%):

|     |     |     |
|-----|-----|-----|
| N/A | N/A | N/A |
|-----|-----|-----|

## 2C. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

|                                                          | Prior Year (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|----------------------------------------------------------|----------------------|-----------------------|-------------------------------|-------------------------------|
| 1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 2,771,532.00         | 2,971,463.00          | 3,148,860.00                  | 3,351,933.00                  |
| County Office's Projected Change in LCFF Revenue:        |                      | 7.21%                 | 5.97%                         | 6.45%                         |
| Standard:                                                |                      | 5.98% to 7.98%        | 2.13% to 4.13%                | 5.16% to 7.16%                |
| Status:                                                  |                      | Met                   | Not Met                       | Met                           |

## 2D. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation  
(required if NOT met)

The ratio range from 2022-23 to 2023-24 is 2.13% to 4.13% which is lower than the other comparison years. This is due to a drop in countywide ADA and alternative education ADA. Due to the ADA small size the percentages can vary causing the ratio to be unmet. Trinity COE will continue to monitor countywide ADA assumptions from the schools districts and charter than are used in the TCOE LCFF calculator at each reporting period.

### 3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

## 3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

|                                                                            | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|----------------------------------------------------------------------------|-----------------------|-------------------------------|-------------------------------|
| 1. County Office's Change in Funding Level (Criterion 2C):                 | 7.21%                 | 5.97%                         | 6.45%                         |
| 2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%): | 2.21% to 12.21%       | 0.97% to 10.97%               | 1.45% to 11.45%               |

## 3B. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year                   | Salaries and Benefits<br>(Form 01, Objects 1000-<br>3999) (Form MYP, Lines<br>B1-B3) | Percent Change Over<br>Previous Year | Status  |
|-------------------------------|--------------------------------------------------------------------------------------|--------------------------------------|---------|
| First Prior Year (2021-22)    | 4,663,817.00                                                                         |                                      |         |
| Budget Year (2022-23)         | 5,602,643.00                                                                         | 20.13%                               | Not Met |
| 1st Subsequent Year (2023-24) | 5,185,723.00                                                                         | (7.44%)                              | Not Met |
| 2nd Subsequent Year (2024-25) | 5,054,467.00                                                                         | -2.53%                               | Not Met |

### 3C. Comparison of County Office Change in Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

The majority of the increases are with grant or new programs, i.e. Special Ed Learning Recovery, AB130 Foster Youth, A - G Access Grant, MHSSA, Covid Testing, SBHIP. There was also an increase in Special Education staff as we moved away from contract services. As the one-time dollars are used for one time positions these are eliminated.

### 4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

### 4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

|                                                                                                          | Budget Year (2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd<br>Subsequent<br>Year (2024-<br>25) |
|----------------------------------------------------------------------------------------------------------|-----------------------|----------------------------------|-----------------------------------------|
| 1. County Office's Change in Funding Level (Criterion 2C):                                               | 7.21%                 | 5.97%                            | 6.45%                                   |
| 2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):   | -2.79% to 17.21%      | -4.03% to 15.97%                 | -3.55% to 16.45%                        |
| 3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | 2.21% to 12.21%       | 0.97% to 10.97%                  | 1.45% to 11.45%                         |

### 4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

| Object Range / Fiscal Year | Amount | Percent Change Over<br>Previous Year | Change Is<br>Outside<br>Explanation<br>Range |
|----------------------------|--------|--------------------------------------|----------------------------------------------|
|----------------------------|--------|--------------------------------------|----------------------------------------------|

**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)**

|                               |            |         |     |
|-------------------------------|------------|---------|-----|
| First Prior Year (2021-22)    | 464,300.00 |         |     |
| Budget Year (2022-23)         | 400,109.00 | -13.83% | Yes |
| 1st Subsequent Year (2023-24) | 265,298.00 | -33.69% | Yes |
| 2nd Subsequent Year (2024-25) | 147,252.00 | -44.50% | Yes |

**Explanation:**

(required if Yes)

The difference from 2021-22 to 2022-23 is due to reduction of one-time funds for ESSER Comm. School Partnership, LLM GEER, ELO ESSER, REAP prior year unspent plus the addition of one-time Special Ed ARP and CalHOPE. The difference from 2022-23 to 2024-25 is due to the reduction of CalHOPE grant each year.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

|                               |              |         |     |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2021-22)    | 2,666,521.00 |         |     |
| Budget Year (2022-23)         | 3,421,529.00 | 28.31%  | Yes |
| 1st Subsequent Year (2023-24) | 2,336,236.00 | -31.72% | Yes |
| 2nd Subsequent Year (2024-25) | 2,310,074.00 | -1.12%  | Yes |

**Explanation:**

(required if Yes)

Changes from 2021-22 to 2022-23 are due to: reduction on one-time funding for ELO-G, Educator Effectiveness, County Safe School, Covid Mitigation for COE, Sp Ed and LRS, Strong Workforce balance and increase of AB130 Foster Youth, A to G Grants and SBHIP. The change in subsequent years is SBHIP and MTSS that are only budgeted in 2022-23.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

|                               |              |         |     |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2021-22)    | 1,995,398.00 |         |     |
| Budget Year (2022-23)         | 1,372,637.00 | -31.21% | Yes |
| 1st Subsequent Year (2023-24) | 1,724,599.00 | 25.64%  | Yes |
| 2nd Subsequent Year (2024-25) | 1,694,673.00 | -1.74%  | Yes |

**Explanation:**

(required if Yes)

Changes from 2021-22 to 2022-23 are due to reduction of one-time COVID testing and North State Together, and reduction of RISE Billback and increase in School Readiness and PEI grant. subsequent years are increased by services to district MOUs.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

|                               |            |         |     |
|-------------------------------|------------|---------|-----|
| First Prior Year (2021-22)    | 355,103.00 |         |     |
| Budget Year (2022-23)         | 216,408.00 | -39.06% | Yes |
| 1st Subsequent Year (2023-24) | 154,515.00 | -28.60% | Yes |
| 2nd Subsequent Year (2024-25) | 142,599.00 | -7.71%  | Yes |

**Explanation:**

(required if Yes)

One-time technology, furniture and supplies funded by grants in 2021-22 and 2022-23 are not included in subsequent years.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

|                               |              |         |     |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2021-22)    | 1,212,664.00 |         |     |
| Budget Year (2022-23)         | 1,098,442.00 | -9.42%  | Yes |
| 1st Subsequent Year (2023-24) | 829,100.00   | -24.52% | Yes |

2nd Subsequent Year (2024-25)

|            |        |     |
|------------|--------|-----|
| 797,378.00 | -3.83% | Yes |
|------------|--------|-----|

**Explanation:**

"(required if Yes)"

The difference from 2021-22 to 2022-23 are due to: one-time funding for ELO-G, Strong Workforce Program ending; Shift from contract service for speech to SLPAs supporting the Speech Pathologist; One-time COVID testing technology; One-time Homeless added. The difference from 2022-23 to 2023-24 are due to: IPI expenses end; MTSS and COVID testing end; The difference from 2023-24 to 2024-25 is due to: Most multiyear grant expenses are not included pending new grant approval or extensions/augmentations.

**4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change     |  | Status |
|----------------------------|--------|--------------------|--|--------|
|                            |        | Over Previous Year |  |        |

**Total Federal, Other State, and Other Local Revenue (Section 4B)**

|                               |              |         |         |
|-------------------------------|--------------|---------|---------|
| First Prior Year (2021-22)    | 5,126,219.00 |         |         |
| Budget Year (2022-23)         | 5,194,275.00 | 1.33%   | Met     |
| 1st Subsequent Year (2023-24) | 4,326,133.00 | -16.71% | Not Met |
| 2nd Subsequent Year (2024-25) | 4,151,999.00 | -4.03%  | Not Met |

**Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)**

|                               |              |         |         |
|-------------------------------|--------------|---------|---------|
| First Prior Year (2021-22)    | 1,567,767.00 |         |         |
| Budget Year (2022-23)         | 1,314,850.00 | -16.13% | Not Met |
| 1st Subsequent Year (2023-24) | 983,615.00   | -25.19% | Not Met |
| 2nd Subsequent Year (2024-25) | 939,977.00   | -4.44%  | Not Met |

**4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 4B  
if NOT met)

The difference from 2021-22 to 2022-23 is due to reduction of one-time funds for ESSER Comm. School Partnership, LLM GEER, ELO ESSER, REAP prior year unspent plus the addition of one-time Special Ed ARP and CalHOPE. The difference from 2022-23 to 2024-25 is due to the reduction of CalHOPE grant each year.

**Explanation:**

Other State Revenue  
(linked from 4B  
if NOT met)

Changes from 2021-22 to 2022-23 are due to: reduction on one-time funding for ELO-G, Educator Effectiveness, County Safe School, Covid Mitigation for COE, Sp Ed and LRS, Strong Workforce balance and increase of AB130 Foster Youth, A to G Grants and SBHIP. The change in subsequent years is SBHIP and MTSS that are only budgeted in 2022-23.

**Explanation:**

Changes from 2021-22 to 2022-23 are due to reduction of one-time COVID testing and North State Together, and reduction of RISE Billback and increase in School Readiness and PEI grant. subsequent years are

Other Local Revenue  
(linked from 4B  
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 4B  
if NOT met)

One-time technology, furniture and supplies funded by grants in 2021-22 and 2022-23 are not included in subsequent years.

**Explanation:**  
Services and Other Exps  
(linked from 4B  
if NOT met)

The difference from 2021-22 to 2022-23 are due to: one-time funding for ELO-G, Strong Workforce Program ending; Shift from contract service for speech to SLPAs supporting the Speech Pathologist; One-time COVID testing technology; One-time Homeless added. The difference from 2022-23 to 2023-24 are due to: IPI expenses end; MTSS and COVID testing end; The difference from 2023-24 to 2024-25 is due to: Most multiyear grant expenses are not included pending new grant approval or extensions/augmentations.

5. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

**Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

|                                                              | Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999) | 3% Required Minimum Contribution (Unrestricted Budget times 3%) | Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account | Status  |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------------------------------------------|---------|
| Ongoing and Major Maintenance/Restricted Maintenance Account | 3,163,444.00                                                                                                  | 94,903.32                                                       | 0.00                                                                            | Not Met |

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

|   |                                                                                                          |
|---|----------------------------------------------------------------------------------------------------------|
| X | Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) |
|   | Other (explanation must be provided)                                                                     |

**Explanation:**

(required if NOT met  
and Other is marked)

**6. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

**6A. Calculating the County Office's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data  
are extracted or  
calculated.

|                                                                                        |                                                                                                                                                    | Third Prior Year (2019-20) | Second Prior Year (2020-21) | First Prior Year (2021-22) |
|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------|----------------------------|
| 1.                                                                                     | County Office's Available Reserve Amounts (resources 0000-1999)                                                                                    |                            |                             |                            |
|                                                                                        | a. Stabilization Arrangements (Funds 01 and 17, Object 9750)                                                                                       | 0.00                       | 0.00                        | 0.00                       |
|                                                                                        | b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)                                                                               | 824,293.00                 | 550,418.00                  | 846,346.00                 |
|                                                                                        | c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)                                                                                        | 641,574.39                 | 1,004,297.61                | 490,082.00                 |
|                                                                                        | d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999) | 0.00                       | 0.00                        | 0.00                       |
|                                                                                        | e. Available Reserves (Lines 1a through 1d)                                                                                                        | 1,465,867.39               | 1,554,715.61                | 1,336,428.00               |
| 2.                                                                                     | Expenditures and Other Financing Uses                                                                                                              |                            |                             |                            |
|                                                                                        | a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)                                                        | 5,529,136.98               | 5,684,423.74                | 7,500,094.00               |
|                                                                                        | b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223)                        | 1,556,852.87               | 1,562,576.61                | 1,549,528.00               |
|                                                                                        | c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)                                                                              | 7,085,989.85               | 7,247,000.35                | 9,049,622.00               |
| 3.                                                                                     | County Office's Available Reserve Percentage (Line 1e divided by Line 2c)                                                                          | 20.70%                     | 21.50%                      | 14.80%                     |
| <b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b> |                                                                                                                                                    | <b>6.90%</b>               | <b>7.20%</b>                | <b>4.90%</b>               |

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

<sup>2</sup> A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**6B. Calculating the County Office's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status  |
|------------------------------------------|--------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---------|
| Third Prior Year (2019-20)               | 175,526.05                                                   | 2,797,915.25                                                                          | N/A                                                                                       | Met     |
| Second Prior Year (2020-21)              | 85,077.62                                                    | 2,769,499.73                                                                          | N/A                                                                                       | Met     |
| First Prior Year (2021-22)               | (201,516.00)                                                 | 3,198,495.00                                                                          | 6.30%                                                                                     | Not Met |
| Budget Year (2022-23) (Information only) | (333,070.00)                                                 | 3,163,444.00                                                                          |                                                                                           |         |

#### 6C. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**

(required if NOT met)

#### 7. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level <sup>1</sup> | County Office Total Expenditures and Other Financing Uses <sup>2</sup> |
|-------------------------------|------------------------------------------------------------------------|
| 1.7%                          | 0 to \$6,637,999                                                       |
| 1.3%                          | \$6,638,000 to \$16,595,999                                            |
| 1.0%                          | \$16,596,000 to \$74,682,000                                           |
| 0.7%                          | \$74,682,001 and over                                                  |

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

<sup>2</sup> A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:

8,563,891.00

County Office's Fund Balance Standard Percentage Level:

1.30%

#### 7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

---



---

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223):

| Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|-----------------------|-------------------------------|-------------------------------|
| 1,918,298.00          |                               |                               |

## 7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year                              | Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance Variance Level | Status |
|------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------|---------------------------------------|--------|
|                                          | Original Budget                                                                                    | Estimated/Unaudited Actuals | (If overestimated, else N/A)          |        |
| Third Prior Year (2019-20)               | 749,396.22                                                                                         | 749,396.22                  | 0.0%                                  | Met    |
| Second Prior Year (2020-21)              | 923,324.28                                                                                         | 923,324.28                  | 0.0%                                  | Met    |
| First Prior Year (2021-22)               | 943,147.00                                                                                         | 1,008,403.00                | N/A                                   | Met    |
| Budget Year (2022-23) (Information only) | 806887.00                                                                                          |                             |                                       |        |

<sup>a</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

## 7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**

(required if NOT met)

### 8. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

| Percentage Level <sup>a</sup>  | County Office Total Expenditures and Other Financing Uses <sup>a</sup> |                 |
|--------------------------------|------------------------------------------------------------------------|-----------------|
| 5% or \$75,000 (greater of)    | 0                                                                      | to \$6,637,999  |
| 4% or \$332,000 (greater of)   | \$6,638,000                                                            | to \$16,595,999 |
| 3% or \$664,000 (greater of)   | \$16,596,000                                                           | to \$74,682,000 |
| 2% or \$2,240,000 (greater of) | \$74,682,001                                                           | and over        |

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

<sup>2</sup> A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in (Education Code Section 2574), rounded to the nearest thousand.

|                                                                                                                                                   | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------|-------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through<br>(Criterion 7A2b) if Criterion 7A, Line 1 is No: | 8,563,891.00          | 7,650,894.00                  | 7,494,911.00                  |
| <b>County Office's Reserve Standard Percentage Level:</b>                                                                                         | <b>4.00%</b>          | <b>4.00%</b>                  | <b>4.00%</b>                  |

#### 8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

|                                                                                                  | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--------------------------------------------------------------------------------------------------|-----------------------|-------------------------------|-------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)    | 8,563,891.00          | 7,650,894.00                  | 7,494,911.00                  |
| 2. Plus: Special Education Pass-through<br>(Criterion 7A, Line 2b if Criterion 7A, Line 1 is No) | 1,918,298.00          |                               |                               |
| 3. Total Expenditures and Other Financing Uses<br>(Line A1 plus Line A2)                         | 8,563,891.00          | 7,650,894.00                  | 7,494,911.00                  |
| 4. Reserve Standard Percentage Level                                                             | 4.00%                 | 4.00%                         | 4.00%                         |
| 5. Reserve Standard - by Percent<br>(Line A3 times Line A4)                                      | 342,555.64            | 306,035.76                    | 299,796.44                    |
| 6. Reserve Standard - by Amount<br>(From percentage level chart above)                           | 332,000.00            | 332,000.00                    | 332,000.00                    |
| 7. <b>County Office's Reserve Standard</b><br><b>(Greater of Line A5 or Line A6)</b>             | <b>342,555.64</b>     | <b>332,000.00</b>             | <b>332,000.00</b>             |

#### 8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):

|                                                                                                                                                                            | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------|-------------------------------|
| 1. County School Service Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)                                                                  | 0.00                  | 0.00                          | 0.00                          |
| 2. County School Service Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)                                                          | 268,634.00            | 283,086.00                    | 294,466.00                    |
| 3. County School Service Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)                                                            | 188,385.00            | 130,491.00                    | 3,888.00                      |
| 4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | (6.00)                | 0.00                          | 0.00                          |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)                                                                        | 0.00                  | 0.00                          | 0.00                          |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)                                                                | 554,481.00            | 554,631.00                    | 556,840.00                    |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)                                                                  | 0.00                  |                               |                               |
| 8. County Office's Budgeted Reserve Amount<br>(Lines B1 thru B7)                                                                                                           | 1,011,494.00          | 968,208.00                    | 855,194.00                    |
| 9. County Office's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 8A, Line 3)                                                                | 11.81%                | 12.65%                        | 11.41%                        |
| <b>County Office's Reserve Standard<br/>(Section 8A, Line 7):</b>                                                                                                          | <b>342,555.64</b>     | <b>332,000.00</b>             | <b>332,000.00</b>             |
| Status:                                                                                                                                                                    | Met                   | Met                           | Met                           |

#### 8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

#### SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

##### S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County  
Office's  
Contributions  
and Transfers  
Standard:

-10.0% to +10.0% or  
-\$20, 000 to +\$20,  
000

**S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

| Description / Fiscal Year                                                                                     | Projection     | Amount of Change | Percent Change | Status  |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                |                  |                |         |
| First Prior Year (2021-22)                                                                                    | (867,792.00)   |                  |                |         |
| Budget Year (2022-23)                                                                                         | (1,005,207.00) | 137,415.00       | 15.8%          | Not Met |
| 1st Subsequent Year (2023-24)                                                                                 | (1,104,145.00) | 98,938.00        | 9.8%           | Met     |
| 2nd Subsequent Year (2024-25)                                                                                 | (1,420,428.00) | 316,283.00       | 28.6%          | Not Met |
| <b>1b. Transfers In, County School Service Fund *</b>                                                         |                |                  |                |         |
| First Prior Year (2021-22)                                                                                    | 65,754.00      |                  |                |         |
| Budget Year (2022-23)                                                                                         | 49,744.00      | (16,010.00)      | (24.3%)        | Met     |
| 1st Subsequent Year (2023-24)                                                                                 | 27,026.00      | (22,718.00)      | (45.7%)        | Not Met |
| 2nd Subsequent Year (2024-25)                                                                                 | 102,640.00     | 75,614.00        | 279.8%         | Not Met |
| <b>1c. Transfers Out, County School Service Fund *</b>                                                        |                |                  |                |         |
| First Prior Year (2021-22)                                                                                    | 10,767.00      |                  |                |         |
| Budget Year (2022-23)                                                                                         | 10,767.00      | 0.00             | 0.0%           | Met     |
| 1st Subsequent Year (2023-24)                                                                                 | 10,767.00      | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2024-25)                                                                                 | 10,767.00      | 0.00             | 0.0%           | Met     |
| <b>1d. Impact of Capital Projects</b>                                                                         |                |                  |                |         |
| Do you have any capital projects that may impact the county school service fund operational budget?           |                |                  | No             |         |

\* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

#### S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:**  
(required if NOT met)
- From 2021-22 to 2022-23 the contribution to the special education program increased which was caused in part due to the methodology of collection the billback from SELPA members in the subsequent year. Expenses in 2021-22 were lower than 2022-23 and the associated billback causing the increase in the contribution in 2022-23. The increase from 2023-24 to 2024-25 is caused by lack of funding for Special Education PreK program and increasing Special Education expenses.
- 1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.
- Explanation:**  
(required if NOT met)
- The fluctuations in the transfers in amount from 2022-23 to 2023-24 is reduced based on the retirement offer that ends which was funded by transfers from the Special Reserve. In 2024-25 there is a transfer from the Special Reserve to the General Fund to maintain the minimum 2 district LCFF EU. At First Interim assumptions in subsequent years will be reviewed and revised which may reduce or eliminate the need for the 2024-25 transfer.
- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.
- Explanation:**  
(required if NOT met)
- 1d. NO - There are no capital projects that may impact the county school service fund operational budget.
- Project Information:**

(required if YES)

---

---

---

---

---

---

---

---

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. <sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the County Office's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

| Type of Commitment            | # of Years | SACS Fund and Object Codes Used For: |                                                | Principal Balance  |
|-------------------------------|------------|--------------------------------------|------------------------------------------------|--------------------|
|                               | Remaining  | Funding Sources (Revenues)           | Debt Service (Expenditures)                    | as of July 1, 2022 |
| Leases                        |            |                                      |                                                |                    |
| Certificates of Participation |            |                                      |                                                |                    |
| General Obligation Bonds      |            |                                      |                                                |                    |
| Supp Early Retirement Program |            |                                      |                                                |                    |
| State School Building Loans   |            |                                      |                                                |                    |
| Compensated Absences          | n/a        | funding based on payroll accounts    | various payroll accounts through June 20, 2022 | 37,923             |

Other Long-term Commitments (do not include OPEB):

|        |  |  |  |        |
|--------|--|--|--|--------|
|        |  |  |  |        |
|        |  |  |  |        |
|        |  |  |  |        |
|        |  |  |  |        |
|        |  |  |  |        |
|        |  |  |  |        |
| TOTAL: |  |  |  | 37,923 |

| Type of Commitment (continued) | Prior Year     | Budget Year    | 1st Subsequent Year | 2nd Subsequent Year |
|--------------------------------|----------------|----------------|---------------------|---------------------|
|                                | (2021-22)      | (2022-23)      | (2023-24)           | (2024-25)           |
|                                | Annual Payment | Annual Payment | Annual Payment      | Annual Payment      |
|                                | (P & I)        | (P & I)        | (P & I)             | (P & I)             |
| Leases                         |                |                |                     |                     |
| Certificates of Participation  |                |                |                     |                     |
| General Obligation Bonds       |                |                |                     |                     |
| Supp Early Retirement Program  |                |                |                     |                     |

|                                          |                                                               |    |    |    |
|------------------------------------------|---------------------------------------------------------------|----|----|----|
| State School Building Loans              |                                                               |    |    |    |
| Compensated Absences                     |                                                               |    |    |    |
| Other Long-term Commitments (continued): |                                                               |    |    |    |
|                                          |                                                               |    |    |    |
|                                          |                                                               |    |    |    |
|                                          |                                                               |    |    |    |
|                                          |                                                               |    |    |    |
|                                          |                                                               |    |    |    |
|                                          |                                                               |    |    |    |
| Total Annual Payments:                   | 0                                                             | 0  | 0  | 0  |
|                                          | Has total annual payment increased over prior year (2021-22)? | No | No | No |

**S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

**Explanation:**

(required if Yes to increase  
in total annual payments)

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**

(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

|    |                                                                                                                                                                                                   |                     |                     |                     |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|
| 1  | Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)                                                                                       | Yes                 |                     |                     |
| 2. | For the county office's OPEB:                                                                                                                                                                     |                     |                     |                     |
|    | a. Are they lifetime benefits?                                                                                                                                                                    | No                  |                     |                     |
|    | b. Do benefits continue past age 65?                                                                                                                                                              | No                  |                     |                     |
|    | c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits: |                     |                     |                     |
|    |                                                                                                                                                                                                   |                     |                     |                     |
| 3  | a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?                                                                                                                         | Actuarial           |                     |                     |
|    | b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund                                                                                                     | Self-Insurance Fund | Government Fund     |                     |
|    |                                                                                                                                                                                                   | 0                   | 0                   |                     |
| 4. | OPEB Liabilities                                                                                                                                                                                  |                     |                     |                     |
|    | a. Total OPEB liability                                                                                                                                                                           | 193,800.00          |                     |                     |
|    | b. OPEB plan(s) fiduciary net position (if applicable)                                                                                                                                            | 193,800.00          |                     |                     |
|    | c. Total/Net OPEB liability (Line 4a minus Line 4b)                                                                                                                                               | 0.00                |                     |                     |
|    | d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?                                                                                                       | Actuarial           |                     |                     |
|    | e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.                                                                                                       | Dec 01, 2021        |                     |                     |
|    |                                                                                                                                                                                                   | Budget Year         | 1st Subsequent Year | 2nd Subsequent Year |
|    |                                                                                                                                                                                                   | (2022-23)           | (2023-24)           | (2024-25)           |
| 5. | OPEB Contributions                                                                                                                                                                                |                     |                     |                     |
|    | a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method                                                                        | 10,767.00           | 10,767.00           | 10,767.00           |
|    | b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)                                                                    | 34,526.00           | 27,026.00           | 2,640.00            |
|    | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)                                                                                                                                   | 34,526.00           | 27,026.00           | 2,640.00            |
|    | d. Number of retirees receiving OPEB benefits                                                                                                                                                     | 4.00                | 4.00                | 1.00                |

**S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

|   |                                                                              |  |
|---|------------------------------------------------------------------------------|--|
| 1 | Does your county office operate any self-insurance programs such as workers' |  |
|---|------------------------------------------------------------------------------|--|

"compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"

No

- 2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23)   | (2023-24)           | (2024-25)           |

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

**S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|                                                                                 | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---------------------------------------------------------------------------------|--------------------------|-------------|---------------------|---------------------|
|                                                                                 | (2021-22)                | (2022-23)   | (2023-24)           | (2024-25)           |
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 8.40                     | 7.20        | 7.20                | 7.20                |

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

|    |                                                                                           |             |                     |                     |  |
|----|-------------------------------------------------------------------------------------------|-------------|---------------------|---------------------|--|
| 2. | Per Government Code Section 3547.5(a), date of public disclosure board meeting:           |             |                     |                     |  |
| 3. | Period covered by the agreement:                                                          | Begin Date: |                     | End Date:           |  |
| 4. | Salary settlement:                                                                        | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |  |
|    |                                                                                           | (2022-23)   | (2023-24)           | (2024-25)           |  |
|    | Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? |             |                     |                     |  |

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

Identify the source of funding that will be used to support multiyear salary commitments:

|  |
|--|
|  |
|--|

Negotiations Not Settled

|    |                                                                 |             |                     |                     |
|----|-----------------------------------------------------------------|-------------|---------------------|---------------------|
| 5. | Cost of a one percent increase in salary and statutory benefits | 7578.93     |                     |                     |
|    |                                                                 | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|    |                                                                 | (2022-23)   | (2023-24)           | (2024-25)           |
| 6. | Amount included for any tentative salary schedule increases     | 0           | 0                   | 0                   |

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

|       |       |       |
|-------|-------|-------|
|       |       |       |
| Yes   | Yes   | Yes   |
| 76381 | 76381 | 76381 |
| 81.0% | 81.0% | 81.0% |
| 0.0%  | 0.0%  | 0.0%  |

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

|    |
|----|
| No |
|----|

If Yes, amount of new costs included in the budget and MYPs

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

If Yes, explain the nature of the new costs:

There are no prior year negotiation items.

**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23)   | (2023-24)           | (2024-25)           |
| Yes         | Yes                 | Yes                 |
| 7462        | 3158                | 829                 |
| 1.6%        | 1.5%                | 1.5%                |

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23)   | (2023-24)           | (2024-25)           |
| Yes         | Yes                 | Yes                 |
| No          | No                  | No                  |

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |

**S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|                                                     | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-----------------------------------------------------|--------------------------|-------------|---------------------|---------------------|
|                                                     | (2021-22)                | (2022-23)   | (2023-24)           | (2024-25)           |
| Number of classified (non-management) FTE positions | 28                       | 32.6        | 31.9                | 31.5                |

**Classified (Non-management) Salary and Benefit Negotiations**

- Are salary and benefit negotiations settled for the budget year?

|    |
|----|
| No |
|----|

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

|  |
|--|
|  |
|--|

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date:  End Date:

4. Salary settlement:

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23)   | (2023-24)           | (2024-25)           |
|             |                     |                     |

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23)   | (2023-24)           | (2024-25)           |
| 0           | 0                   | 0                   |

6. Amount included for any tentative salary schedule increases

**Classified (Non-management) Health and Welfare (H&W) Benefits**

|                                                                      | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|----------------------------------------------------------------------|-------------|---------------------|---------------------|
|                                                                      | (2022-23)   | (2023-24)           | (2024-25)           |
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes         | Yes                 | Yes                 |
| 2. Total cost of H&W benefits                                        | 282775      | 282775              | 282775              |
| 3. Percent of H&W cost paid by employer                              | 74.0%       | 74.0%               | 74.0%               |
| 4. Percent projected change in H&W cost over prior year              | 0.0%        | 0.0%                | 0.0%                |

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

|                                                                |                                                                | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|----------------------------------------------------------------|----------------------------------------------------------------|-------------|---------------------|---------------------|
|                                                                |                                                                | (2022-23)   | (2023-24)           | (2024-25)           |
| <b>Classified (Non-management) Step and Column Adjustments</b> |                                                                |             |                     |                     |
| 1.                                                             | Are step & column adjustments included in the budget and MYPs? | Yes         | Yes                 | Yes                 |
| 2.                                                             | Cost of step & column adjustments                              | 37309       | 19950               | 20500               |
| 3.                                                             | Percent change in step & column over prior year                | 3.5%        | 3.5%                | 3.5%                |

|                                                                        |                                                                                                      | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|-------------|---------------------|---------------------|
|                                                                        |                                                                                                      | (2022-23)   | (2023-24)           | (2024-25)           |
| <b>Classified (Non-management) Attrition (layoffs and retirements)</b> |                                                                                                      |             |                     |                     |
| 1.                                                                     | Are savings from attrition included in the budget and MYPs?                                          |             |                     |                     |
| 2.                                                                     | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? |             |                     |                     |

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

**S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|                                                                  | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|------------------------------------------------------------------|--------------------------|-------------|---------------------|---------------------|
|                                                                  | (2021-22)                | (2022-23)   | (2023-24)           | (2024-25)           |
| Number of management, supervisor, and confidential FTE positions | 7                        | 7.0         | 6.0                 | 6.0                 |

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

| 2. | Salary settlement:                                                                        | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|----|-------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
|    | Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? |                          |                                  |                                  |
|    | Total cost of salary settlement                                                           |                          |                                  |                                  |
|    | % change in salary schedule from prior year (may enter text, such as "Reopener")          |                          |                                  |                                  |

Negotiations Not Settled

|    |                                                                 |                          |                                  |                                  |
|----|-----------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 3. | Cost of a one percent increase in salary and statutory benefits | 12137                    |                                  |                                  |
|    |                                                                 | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
| 4. | Amount included for any tentative salary schedule increases     | 0                        | 0                                | 0                                |

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

|                                                                      | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|----------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes                      | Yes                              | Yes                              |
| 2. Total cost of H&W benefits                                        | 116787                   | 116787                           | 116787                           |
| 3. Percent of H&W cost paid by employer                              | 66.0%                    | 66.0%                            | 66.0%                            |
| 4. Percent projected change in H&W cost over prior year              | 0.0%                     | 0.0%                             | 0.0%                             |

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

|                                                                   | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|-------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes                      | Yes                              | Yes                              |
| 2. Cost of step & column adjustments                              |                          |                                  |                                  |
| 3. Percent change in step & column over prior year                |                          |                                  |                                  |

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

|                                                                 | Budget Year<br>(2022-23) | 1st Subsequent Year<br>(2023-24) | 2nd Subsequent Year<br>(2024-25) |
|-----------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the budget and MYPs? | No                       | No                               | No                               |
| 2. Total cost of other benefits                                 |                          |                                  |                                  |
| 3. Percent change in cost of other benefits over prior year     |                          |                                  |                                  |

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

|  |
|--|
|  |
|--|

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

Yes

Jun 22, 2022

S10.

**LCAP Expenditures**

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- A1.** Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)
- A4.** Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?
- A5.** Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Does the county office have any reports that indicate fiscal distress?  
(If Yes, provide copies to CDE)
- A8.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

No

Yes

No

No

No

No

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**

(optional)

---

---

End of County Office Budget Criteria and Standards Review

---

---

| Description                                                                                                                                                     | Object Codes         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      | 1,366.76                     | -2.37%                     | 1,334.30               | 0.89%                      | 1,346.23               |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                     |                      |                              |                            |                        |                            |                        |
| A. REVENUES AND OTHER FINANCING SOURCES                                                                                                                         |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                   | 8010-8099            | 2,705,559.00                 | 6.56%                      | 2,882,956.00           | 7.04%                      | 3,086,029.00           |
| 2. Federal Revenues                                                                                                                                             | 8100-8299            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues                                                                                                                                         | 8300-8599            | 3,503.00                     | 22.50%                     | 4,291.00               | 0.00%                      | 4,291.00               |
| 4. Other Local Revenues                                                                                                                                         | 8600-8799            | 1,076,775.00                 | 24.21%                     | 1,337,430.00           | -2.23%                     | 1,307,630.00           |
| 5. Other Financing Sources                                                                                                                                      |                      |                              |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                                 | 8900-8929            | 49,744.00                    | -45.67%                    | 27,026.00              | 279.78%                    | 102,640.00             |
| b. Other Sources                                                                                                                                                | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                                                                                | 8980-8999            | (1,005,207.00)               | 9.84%                      | (1,104,145.00)         | 28.65%                     | (1,420,428.00)         |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                                |                      | 2,830,374.00                 | 11.21%                     | 3,147,558.00           | -2.14%                     | 3,080,162.00           |
| B. EXPENDITURES AND OTHER FINANCING USES                                                                                                                        |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                        |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 497,993.00             |                            | 439,665.00             |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 4,058.00               |                            | 1,029.00               |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | (62,386.00)            |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                         | 1000-1999            | 497,993.00                   | -11.71%                    | 439,665.00             | 0.23%                      | 440,694.00             |
| 2. Classified Salaries                                                                                                                                          |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 1,404,929.00           |                            | 1,470,391.00           |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 17,402.99              |                            | 18,568.45              |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | 48,059.01              |                            | (27,297.45)            |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                           | 2000-2999            | 1,404,929.00                 | 4.66%                      | 1,470,391.00           | -0.59%                     | 1,461,662.00           |
| 3. Employee Benefits                                                                                                                                            | 3000-3999            | 912,214.00                   | -5.92%                     | 858,237.00             | -4.21%                     | 822,087.00             |
| 4. Books and Supplies                                                                                                                                           | 4000-4999            | 99,030.00                    | -25.65%                    | 73,631.00              | 1.02%                      | 74,381.00              |
| 5. Services and Other Operating Expenditures                                                                                                                    | 5000-5999            | 429,870.00                   | 7.42%                      | 461,765.00             | -2.47%                     | 450,358.00             |
| 6. Capital Outlay                                                                                                                                               | 6000-6999            | 15,000.00                    | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                          | 7100-7299, 7400-7499 | 103,522.00                   | 28.32%                     | 132,842.00             | 51.87%                     | 201,753.00             |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                    | 7300-7399            | (309,881.00)                 | -18.70%                    | (251,947.00)           | 3.67%                      | (261,183.00)           |
| 9. Other Financing Uses                                                                                                                                         |                      |                              |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                                | 7600-7629            | 10,767.00                    | 0.00%                      | 10,767.00              | 0.00%                      | 10,767.00              |

| Description                                                                                                                                                                                                                                                                                                                                                                                                    | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| b. Other Uses                                                                                                                                                                                                                                                                                                                                                                                                  | 7630-7699    | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)                                                                                                                                                                                                                                                                                                                                                             |              |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)                                                                                                                                                                                                                                                                                                                                                                              |              | 3,163,444.00                 | 1.01%                      | 3,195,351.00           | 0.16%                      | 3,200,519.00           |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)                                                                                                                                                                                                                                                                                                                                            |              | (333,070.00)                 |                            | (47,793.00)            |                            | (120,357.00)           |
| D. FUND BALANCE                                                                                                                                                                                                                                                                                                                                                                                                |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)                                                                                                                                                                                                                                                                                                                                                              |              | 806,887.00                   |                            | 473,817.00             |                            | 426,024.00             |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                                                                                                                                                                                                                                                                    |              | 473,817.00                   |                            | 426,024.00             |                            | 305,667.00             |
| 3. Components of Ending Fund Balance                                                                                                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                                                                                                                                                                                                                                                                                | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted                                                                                                                                                                                                                                                                                                                                                                                                  | 9740         |                              |                            |                        |                            |                        |
| c. Committed                                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments                                                                                                                                                                                                                                                                                                                                                                                           | 9760         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned                                                                                                                                                                                                                                                                                                                                                                                                    | 9780         | 16,798.00                    |                            | 11,441.00              |                            | 5,301.00               |
| e. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         | 268,634.00                   |                            | 283,086.00             |                            | 294,466.00             |
| 2. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 188,385.00                   |                            | 131,497.00             |                            | 5,900.00               |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                                                                                                                                                                                                                                                                                                                  |              | 473,817.00                   |                            | 426,024.00             |                            | 305,667.00             |
| E. AVAILABLE RESERVES                                                                                                                                                                                                                                                                                                                                                                                          |              |                              |                            |                        |                            |                        |
| 1. County School Service Fund                                                                                                                                                                                                                                                                                                                                                                                  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         | 268,634.00                   |                            | 283,086.00             |                            | 294,466.00             |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 188,385.00                   |                            | 131,497.00             |                            | 5,900.00               |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                                                                                                                                                                                                                                                                                                          |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                              |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         | 554,481.00                   |                            | 554,631.00             |                            | 556,840.00             |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 0                            |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)                                                                                                                                                                                                                                                                                                                                                           |              | 1,011,500.00                 |                            | 969,214.00             |                            | 857,206.00             |
| F. ASSUMPTIONS                                                                                                                                                                                                                                                                                                                                                                                                 |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |

| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 22-23 Certificated Unrestricted changes: Transition from Deputy Superintendent to County Superintendent and not including 6 months of DS, small portion of Program Manager no longer funded. 22-23 Classified Unrestricted changes: RISE Academy classroom paraprofessionals were reclassified as RBT requiring additional training and were funded by A - G. 23-24 Classified Unrestricted changes: RISE Academy RBT positions were returned to unrestricted. Health specialist position not funded. |              |                              |                            |                        |                            |                        |

| Description                                                                                                                                                     | Object Codes         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      |                              |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                     |                      |                              |                            |                        |                            |                        |
| A. REVENUES AND OTHER FINANCING SOURCES                                                                                                                         |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                   | 8010-8099            | 3,369.00                     | 0.00%                      | 3,369.00               | 0.00%                      | 3,369.00               |
| 2. Federal Revenues                                                                                                                                             | 8100-8299            | 400,109.00                   | -33.69%                    | 265,298.00             | -44.50%                    | 147,252.00             |
| 3. Other State Revenues                                                                                                                                         | 8300-8599            | 3,418,026.00                 | -31.78%                    | 2,331,945.00           | -1.12%                     | 2,305,783.00           |
| 4. Other Local Revenues                                                                                                                                         | 8600-8799            | 295,862.00                   | 30.86%                     | 387,175.00             | -0.03%                     | 387,049.00             |
| 5. Other Financing Sources                                                                                                                                      |                      |                              |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                                 | 8900-8929            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources                                                                                                                                                | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      |                        |
| c. Contributions                                                                                                                                                | 8980-8999            | 1,005,207.00                 | 9.84%                      | 1,104,145.00           | 28.65%                     | 1,420,428.00           |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                                |                      | 5,122,573.00                 | -20.12%                    | 4,091,932.00           | 4.20%                      | 4,263,881.00           |
| B. EXPENDITURES AND OTHER FINANCING USES                                                                                                                        |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                        |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 886,952.00             |                            | 875,392.00             |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 4,013.00               |                            | 4,000.00               |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | (15,573.00)            |                            | (45,120.00)            |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                         | 1000-1999            | 886,952.00                   | -1.30%                     | 875,392.00             | -4.70%                     | 834,272.00             |
| 2. Classified Salaries                                                                                                                                          |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 1,024,729.00           |                            | 776,479.00             |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 25,000.00              |                            | 5,000.00               |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | (273,250.00)           |                            | (10,081.00)            |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                           | 2000-2999            | 1,024,729.00                 | -24.23%                    | 776,479.00             | -0.65%                     | 771,398.00             |
| 3. Employee Benefits                                                                                                                                            | 3000-3999            | 875,826.00                   | -12.70%                    | 764,559.00             | -5.39%                     | 723,354.00             |
| 4. Books and Supplies                                                                                                                                           | 4000-4999            | 117,378.00                   | -31.09%                    | 80,883.00              | -15.66%                    | 68,218.00              |
| 5. Services and Other Operating Expenditures                                                                                                                    | 5000-5999            | 668,572.00                   | -45.06%                    | 367,335.00             | -5.53%                     | 347,020.00             |
| 6. Capital Outlay                                                                                                                                               | 6000-6999            | 199,234.00                   | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                          | 7100-7299, 7400-7499 | 1,337,553.00                 | 0.59%                      | 1,345,429.00           | -3.72%                     | 1,295,429.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                    | 7300-7399            | 290,203.00                   | -15.76%                    | 244,465.00             | 3.78%                      | 253,701.00             |
| 9. Other Financing Uses                                                                                                                                         |                      |                              |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                                | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      |                        |

| Description                                                                                                                                                                                                                                                                                                                                                                                                    | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| b. Other Uses                                                                                                                                                                                                                                                                                                                                                                                                  | 7630-7699    | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)                                                                                                                                                                                                                                                                                                                                                             |              |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)                                                                                                                                                                                                                                                                                                                                                                              |              | 5,400,447.00                 | -17.52%                    | 4,454,542.00           | -3.62%                     | 4,293,392.00           |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)                                                                                                                                                                                                                                                                                                                                            |              | (277,874.00)                 |                            | (362,610.00)           |                            | (29,511.00)            |
| D. FUND BALANCE                                                                                                                                                                                                                                                                                                                                                                                                |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)                                                                                                                                                                                                                                                                                                                                                              |              | 924,848.00                   |                            | 646,974.00             |                            | 284,364.00             |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                                                                                                                                                                                                                                                                    |              | 646,974.00                   |                            | 284,364.00             |                            | 254,853.00             |
| 3. Components of Ending Fund Balance                                                                                                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                                                                                                                                                                                                                                                                                | 9710-9719    | 0.00                         |                            |                        |                            |                        |
| b. Restricted                                                                                                                                                                                                                                                                                                                                                                                                  | 9740         | 646,980.00                   |                            | 284,364.00             |                            | 254,853.00             |
| c. Committed                                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                              |                            |                        |                            |                        |
| 2. Other Commitments                                                                                                                                                                                                                                                                                                                                                                                           | 9760         |                              |                            |                        |                            |                        |
| d. Assigned                                                                                                                                                                                                                                                                                                                                                                                                    | 9780         |                              |                            |                        |                            |                        |
| e. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         |                              |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | (6.00)                       |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                                                                                                                                                                                                                                                                                                                  |              | 646,974.00                   |                            | 284,364.00             |                            | 254,853.00             |
| E. AVAILABLE RESERVES                                                                                                                                                                                                                                                                                                                                                                                          |              |                              |                            |                        |                            |                        |
| 1. County School Service Fund                                                                                                                                                                                                                                                                                                                                                                                  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         |                              |                            |                        |                            |                        |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                                                                                                                                                                                                                                                                                                          |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)                                                                                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| F. ASSUMPTIONS                                                                                                                                                                                                                                                                                                                                                                                                 |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |

| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 22-23 Certificated restricted changes: CCSSP grant funded position in 21-22 ONLY; Mental Health Clinician position eliminated; MHSSA positions shifting based on approved budget; One-time COVID testing position reduced; SBCIP positions added; PEI Counselor shifted to classified ERHMS. 22-23 Classified Restricted changes: CCSSP grant funded positions reduced; REAP para position unfilled; CalHOPE positions adjusted based on approved grant budget; 3 SLPA positions added; Sp Ed PreK para added; AB130 Foster Youth position added; A – G classroom support positions added; ELO-P positions eliminated; COVID testing positions increased; PEI ERHMS new position. |              |                              |                            |                        |                            |                        |

| Description                                                                                                                                                     | Object Codes         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      | 1,366.76                     | -2.37%                     | 1,334.30               | 0.89%                      | 1,346.23               |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                     |                      |                              |                            |                        |                            |                        |
| A. REVENUES AND OTHER FINANCING SOURCES                                                                                                                         |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                   | 8010-8099            | 2,708,928.00                 | 6.55%                      | 2,886,325.00           | 7.04%                      | 3,089,398.00           |
| 2. Federal Revenues                                                                                                                                             | 8100-8299            | 400,109.00                   | -33.69%                    | 265,298.00             | -44.50%                    | 147,252.00             |
| 3. Other State Revenues                                                                                                                                         | 8300-8599            | 3,421,529.00                 | -31.72%                    | 2,336,236.00           | -1.12%                     | 2,310,074.00           |
| 4. Other Local Revenues                                                                                                                                         | 8600-8799            | 1,372,637.00                 | 25.64%                     | 1,724,605.00           | -1.74%                     | 1,694,679.00           |
| 5. Other Financing Sources                                                                                                                                      |                      |                              |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                                 | 8900-8929            | 49,744.00                    | -45.67%                    | 27,026.00              | 279.78%                    | 102,640.00             |
| b. Other Sources                                                                                                                                                | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                                                                                | 8980-8999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                                |                      | 7,952,947.00                 | -8.97%                     | 7,239,490.00           | 1.44%                      | 7,344,043.00           |
| B. EXPENDITURES AND OTHER FINANCING USES                                                                                                                        |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                        |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 1,384,945.00           |                            | 1,315,057.00           |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 8,071.00               |                            | 5,029.00               |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | (77,959.00)            |                            | (45,120.00)            |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                         | 1000-1999            | 1,384,945.00                 | -5.05%                     | 1,315,057.00           | -3.05%                     | 1,274,966.00           |
| 2. Classified Salaries                                                                                                                                          |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 2,429,658.00           |                            | 2,246,870.00           |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 42,402.99              |                            | 23,568.45              |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | (225,190.99)           |                            | (37,378.45)            |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                           | 2000-2999            | 2,429,658.00                 | -7.52%                     | 2,246,870.00           | -0.61%                     | 2,233,060.00           |
| 3. Employee Benefits                                                                                                                                            | 3000-3999            | 1,788,040.00                 | -9.24%                     | 1,622,796.00           | -4.77%                     | 1,545,441.00           |
| 4. Books and Supplies                                                                                                                                           | 4000-4999            | 216,408.00                   | -28.60%                    | 154,514.00             | -7.71%                     | 142,599.00             |
| 5. Services and Other Operating Expenditures                                                                                                                    | 5000-5999            | 1,098,442.00                 | -24.52%                    | 829,100.00             | -3.83%                     | 797,378.00             |
| 6. Capital Outlay                                                                                                                                               | 6000-6999            | 214,234.00                   | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                          | 7100-7299, 7400-7499 | 1,441,075.00                 | 2.58%                      | 1,478,271.00           | 1.28%                      | 1,497,182.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                    | 7300-7399            | (19,678.00)                  | -61.98%                    | (7,482.00)             | 0.00%                      | (7,482.00)             |
| 9. Other Financing Uses                                                                                                                                         |                      |                              |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                                | 7600-7629            | 10,767.00                    | 0.00%                      | 10,767.00              | 0.00%                      | 10,767.00              |

| Description                                                                   | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| b. Other Uses                                                                 | 7630-7699    | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments                                                         |              |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)                                             |              | 8,563,891.00                 | -10.67%                    | 7,649,893.00           | -2.04%                     | 7,493,911.00           |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)           |              | (610,944.00)                 |                            | (410,403.00)           |                            | (149,868.00)           |
| D. FUND BALANCE                                                               |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)                             |              | 1,731,735.00                 |                            | 1,120,791.00           |                            | 710,388.00             |
| 2. Ending Fund Balance (Sum lines C and D1)                                   |              | 1,120,791.00                 |                            | 710,388.00             |                            | 560,520.00             |
| 3. Components of Ending Fund Balance                                          |              |                              |                            |                        |                            |                        |
| a. Nonspendable                                                               | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted                                                                 | 9740         | 646,980.00                   |                            | 284,364.00             |                            | 254,853.00             |
| c. Committed                                                                  |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                 | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments                                                          | 9760         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned                                                                   | 9780         | 16,798.00                    |                            | 11,441.00              |                            | 5,301.00               |
| e. Unassigned/Unappropriated                                                  |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                         | 9789         | 268,634.00                   |                            | 283,086.00             |                            | 294,466.00             |
| 2. Unassigned/Unappropriated                                                  | 9790         | 188,379.00                   |                            | 131,497.00             |                            | 5,900.00               |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) |              | 1,120,791.00                 |                            | 710,388.00             |                            | 560,520.00             |
| E. AVAILABLE RESERVES                                                         |              |                              |                            |                        |                            |                        |
| 1. County School Service Fund                                                 |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                 | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                         | 9789         | 268,634.00                   |                            | 283,086.00             |                            | 294,466.00             |
| c. Unassigned/Unappropriated                                                  | 9790         | 188,385.00                   |                            | 131,497.00             |                            | 5,900.00               |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)         | 979Z         | (6.00)                       |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                         |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                 | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                         | 9789         | 554,481.00                   |                            | 554,631.00             |                            | 556,840.00             |
| c. Unassigned/Unappropriated                                                  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)              |              | 1,011,494.00                 |                            | 969,214.00             |                            | 857,206.00             |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)        |              | 11.81%                       |                            | 12.67%                 |                            | 11.44%                 |
| F. RECOMMENDED RESERVES                                                       |              |                              |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions                                  |              |                              |                            |                        |                            |                        |

| Description                                                                                                                                                                                                     | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):                                                                                                         |              |                              |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?                                                                                                   | Yes          |                              |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:<br><br>1. Enter the name(s) of the SELPA(s):                                                                                 |              |                              |                            |                        |                            |                        |
| 2. Special education pass-through funds<br><br>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              | 1,918,298.00                 |                            |                        |                            |                        |
| 2. County Office's Total Expenditures and Other Financing Uses                                                                                                                                                  |              |                              |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)                                                                                                |              | 8,563,891.00                 |                            | 7,649,893.00           |                            | 7,493,911.00           |
| 3. Calculating the Reserves                                                                                                                                                                                     |              |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)                                                                                                                                                             |              | 8,563,891.00                 |                            | 7,649,893.00           |                            | 7,493,911.00           |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)                                                                                                                                    |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)                                                                                                                                         |              | 8,563,891.00                 |                            | 7,649,893.00           |                            | 7,493,911.00           |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)                                                                                                                  |              | 4.00%                        |                            | 4.00%                  |                            | 4.00%                  |
| e. Reserve Standard - By Percent (Line F3c times F3d)                                                                                                                                                           |              | 342,555.64                   |                            | 305,995.72             |                            | 299,756.44             |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)                                                                                                                       |              | 332,000.00                   |                            | 332,000.00             |                            | 332,000.00             |
| g. Reserve Standard (Greater of Line F3e or F3f)                                                                                                                                                                |              | 342,555.64                   |                            | 332,000.00             |                            | 332,000.00             |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)                                                                                                                                                |              | YES                          |                            | YES                    |                            | YES                    |

| Description                                                                                                                                                     | Object Codes         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      | 1,366.76                     | -2.37%                     | 1,334.30               | 0.89%                      | 1,346.23               |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                     |                      |                              |                            |                        |                            |                        |
| A. REVENUES AND OTHER FINANCING SOURCES                                                                                                                         |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                   | 8010-8099            | 2,705,559.00                 | 6.56%                      | 2,882,956.00           | 7.04%                      | 3,086,029.00           |
| 2. Federal Revenues                                                                                                                                             | 8100-8299            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues                                                                                                                                         | 8300-8599            | 3,503.00                     | 22.50%                     | 4,291.00               | 0.00%                      | 4,291.00               |
| 4. Other Local Revenues                                                                                                                                         | 8600-8799            | 1,076,775.00                 | 24.21%                     | 1,337,430.00           | -2.23%                     | 1,307,630.00           |
| 5. Other Financing Sources                                                                                                                                      |                      |                              |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                                 | 8900-8929            | 49,744.00                    | -45.67%                    | 27,026.00              | 279.78%                    | 102,640.00             |
| b. Other Sources                                                                                                                                                | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                                                                                | 8980-8999            | (1,005,207.00)               | 9.84%                      | (1,104,145.00)         | 28.65%                     | (1,420,428.00)         |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                                |                      | 2,830,374.00                 | 11.21%                     | 3,147,558.00           | -2.14%                     | 3,080,162.00           |
| B. EXPENDITURES AND OTHER FINANCING USES                                                                                                                        |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                        |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 497,993.00             |                            | 439,665.00             |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 4,058.00               |                            | 1,029.00               |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | (62,386.00)            |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                         | 1000-1999            | 497,993.00                   | -11.71%                    | 439,665.00             | 0.23%                      | 440,694.00             |
| 2. Classified Salaries                                                                                                                                          |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 1,404,929.00           |                            | 1,470,391.00           |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 17,402.99              |                            | 18,568.45              |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | 48,059.01              |                            | (27,297.45)            |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                           | 2000-2999            | 1,404,929.00                 | 4.66%                      | 1,470,391.00           | -0.59%                     | 1,461,662.00           |
| 3. Employee Benefits                                                                                                                                            | 3000-3999            | 912,214.00                   | -5.92%                     | 858,237.00             | -4.21%                     | 822,087.00             |
| 4. Books and Supplies                                                                                                                                           | 4000-4999            | 99,030.00                    | -25.65%                    | 73,631.00              | 1.02%                      | 74,381.00              |
| 5. Services and Other Operating Expenditures                                                                                                                    | 5000-5999            | 429,870.00                   | 7.42%                      | 461,765.00             | -2.47%                     | 450,358.00             |
| 6. Capital Outlay                                                                                                                                               | 6000-6999            | 15,000.00                    | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                          | 7100-7299, 7400-7499 | 103,522.00                   | 28.32%                     | 132,842.00             | 51.87%                     | 201,753.00             |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                    | 7300-7399            | (309,881.00)                 | -18.70%                    | (251,947.00)           | 3.67%                      | (261,183.00)           |
| 9. Other Financing Uses                                                                                                                                         |                      |                              |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                                | 7600-7629            | 10,767.00                    | 0.00%                      | 10,767.00              | 0.00%                      | 10,767.00              |

| Description                                                                                                                                                                                                                                                                                                                                                                                                    | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| b. Other Uses                                                                                                                                                                                                                                                                                                                                                                                                  | 7630-7699    | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)                                                                                                                                                                                                                                                                                                                                                             |              |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)                                                                                                                                                                                                                                                                                                                                                                              |              | 3,163,444.00                 | 1.01%                      | 3,195,351.00           | 0.16%                      | 3,200,519.00           |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)                                                                                                                                                                                                                                                                                                                                            |              | (333,070.00)                 |                            | (47,793.00)            |                            | (120,357.00)           |
| D. FUND BALANCE                                                                                                                                                                                                                                                                                                                                                                                                |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)                                                                                                                                                                                                                                                                                                                                                              |              | 806,887.00                   |                            | 473,817.00             |                            | 426,024.00             |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                                                                                                                                                                                                                                                                    |              | 473,817.00                   |                            | 426,024.00             |                            | 305,667.00             |
| 3. Components of Ending Fund Balance                                                                                                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                                                                                                                                                                                                                                                                                | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted                                                                                                                                                                                                                                                                                                                                                                                                  | 9740         |                              |                            |                        |                            |                        |
| c. Committed                                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments                                                                                                                                                                                                                                                                                                                                                                                           | 9760         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned                                                                                                                                                                                                                                                                                                                                                                                                    | 9780         | 16,798.00                    |                            | 11,441.00              |                            | 5,301.00               |
| e. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         | 268,634.00                   |                            | 283,086.00             |                            | 294,466.00             |
| 2. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 188,385.00                   |                            | 131,497.00             |                            | 5,900.00               |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                                                                                                                                                                                                                                                                                                                  |              | 473,817.00                   |                            | 426,024.00             |                            | 305,667.00             |
| E. AVAILABLE RESERVES                                                                                                                                                                                                                                                                                                                                                                                          |              |                              |                            |                        |                            |                        |
| 1. County School Service Fund                                                                                                                                                                                                                                                                                                                                                                                  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         | 268,634.00                   |                            | 283,086.00             |                            | 294,466.00             |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 188,385.00                   |                            | 131,497.00             |                            | 5,900.00               |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                                                                                                                                                                                                                                                                                                          |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                              |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         | 554,481.00                   |                            | 554,631.00             |                            | 556,840.00             |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 0                            |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)                                                                                                                                                                                                                                                                                                                                                           |              | 1,011,500.00                 |                            | 969,214.00             |                            | 857,206.00             |
| F. ASSUMPTIONS                                                                                                                                                                                                                                                                                                                                                                                                 |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |

| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 22-23 Certificated Unrestricted changes: Transition from Deputy Superintendent to County Superintendent and not including 6 months of DS, small portion of Program Manager no longer funded. 22-23 Classified Unrestricted changes: RISE Academy classroom paraprofessionals were reclassified as RBT requiring additional training and were funded by A - G. 23-24 Classified Unrestricted changes: RISE Academy RBT positions were returned to unrestricted. Health specialist position not funded. |              |                              |                            |                        |                            |                        |

| Description                                                                                                                                                     | Object Codes         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      |                              |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                     |                      |                              |                            |                        |                            |                        |
| A. REVENUES AND OTHER FINANCING SOURCES                                                                                                                         |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                   | 8010-8099            | 3,369.00                     | 0.00%                      | 3,369.00               | 0.00%                      | 3,369.00               |
| 2. Federal Revenues                                                                                                                                             | 8100-8299            | 400,109.00                   | -33.69%                    | 265,298.00             | -44.50%                    | 147,252.00             |
| 3. Other State Revenues                                                                                                                                         | 8300-8599            | 3,418,026.00                 | -31.78%                    | 2,331,945.00           | -1.12%                     | 2,305,783.00           |
| 4. Other Local Revenues                                                                                                                                         | 8600-8799            | 295,862.00                   | 30.86%                     | 387,175.00             | -0.03%                     | 387,049.00             |
| 5. Other Financing Sources                                                                                                                                      |                      |                              |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                                 | 8900-8929            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources                                                                                                                                                | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      |                        |
| c. Contributions                                                                                                                                                | 8980-8999            | 1,005,207.00                 | 9.84%                      | 1,104,145.00           | 28.65%                     | 1,420,428.00           |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                                |                      | 5,122,573.00                 | -20.12%                    | 4,091,932.00           | 4.20%                      | 4,263,881.00           |
| B. EXPENDITURES AND OTHER FINANCING USES                                                                                                                        |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                        |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 886,952.00             |                            | 875,392.00             |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 4,013.00               |                            | 4,000.00               |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | (15,573.00)            |                            | (45,120.00)            |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                         | 1000-1999            | 886,952.00                   | -1.30%                     | 875,392.00             | -4.70%                     | 834,272.00             |
| 2. Classified Salaries                                                                                                                                          |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 1,024,729.00           |                            | 776,479.00             |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 25,000.00              |                            | 5,000.00               |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | (273,250.00)           |                            | (10,081.00)            |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                           | 2000-2999            | 1,024,729.00                 | -24.23%                    | 776,479.00             | -0.65%                     | 771,398.00             |
| 3. Employee Benefits                                                                                                                                            | 3000-3999            | 875,826.00                   | -12.70%                    | 764,559.00             | -5.39%                     | 723,354.00             |
| 4. Books and Supplies                                                                                                                                           | 4000-4999            | 117,378.00                   | -31.09%                    | 80,883.00              | -15.66%                    | 68,218.00              |
| 5. Services and Other Operating Expenditures                                                                                                                    | 5000-5999            | 668,572.00                   | -45.06%                    | 367,335.00             | -5.53%                     | 347,020.00             |
| 6. Capital Outlay                                                                                                                                               | 6000-6999            | 199,234.00                   | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                          | 7100-7299, 7400-7499 | 1,337,553.00                 | 0.59%                      | 1,345,429.00           | -3.72%                     | 1,295,429.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                    | 7300-7399            | 290,203.00                   | -15.76%                    | 244,465.00             | 3.78%                      | 253,701.00             |
| 9. Other Financing Uses                                                                                                                                         |                      |                              |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                                | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      |                        |

| Description                                                                                                                                                                                                                                                                                                                                                                                                    | Object Codes | 2022-23<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2023-24<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2024-25<br>Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| b. Other Uses                                                                                                                                                                                                                                                                                                                                                                                                  | 7630-7699    | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               |                           |
| 10. Other Adjustments (Explain in Section F below)                                                                                                                                                                                                                                                                                                                                                             |              |                                       |                                     |                              |                                     |                           |
| 11. Total (Sum lines B1 thru B10)                                                                                                                                                                                                                                                                                                                                                                              |              | 5,400,447.00                          | -17.52%                             | 4,454,542.00                 | -3.62%                              | 4,293,392.00              |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)                                                                                                                                                                                                                                                                                                                                            |              | (277,874.00)                          |                                     | (362,610.00)                 |                                     | (29,511.00)               |
| D. FUND BALANCE                                                                                                                                                                                                                                                                                                                                                                                                |              |                                       |                                     |                              |                                     |                           |
| 1. Net Beginning Fund Balance (Form 01, line F1e)                                                                                                                                                                                                                                                                                                                                                              |              | 924,848.00                            |                                     | 646,974.00                   |                                     | 284,364.00                |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                                                                                                                                                                                                                                                                    |              | 646,974.00                            |                                     | 284,364.00                   |                                     | 254,853.00                |
| 3. Components of Ending Fund Balance                                                                                                                                                                                                                                                                                                                                                                           |              |                                       |                                     |                              |                                     |                           |
| a. Nonspendable                                                                                                                                                                                                                                                                                                                                                                                                | 9710-9719    | 0.00                                  |                                     |                              |                                     |                           |
| b. Restricted                                                                                                                                                                                                                                                                                                                                                                                                  | 9740         | 646,980.00                            |                                     | 284,364.00                   |                                     | 254,853.00                |
| c. Committed                                                                                                                                                                                                                                                                                                                                                                                                   |              |                                       |                                     |                              |                                     |                           |
| 1. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                                       |                                     |                              |                                     |                           |
| 2. Other Commitments                                                                                                                                                                                                                                                                                                                                                                                           | 9760         |                                       |                                     |                              |                                     |                           |
| d. Assigned                                                                                                                                                                                                                                                                                                                                                                                                    | 9780         |                                       |                                     |                              |                                     |                           |
| e. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   |              |                                       |                                     |                              |                                     |                           |
| 1. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         |                                       |                                     |                              |                                     |                           |
| 2. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | (6.00)                                |                                     | 0.00                         |                                     | 0.00                      |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                                                                                                                                                                                                                                                                                                                  |              | 646,974.00                            |                                     | 284,364.00                   |                                     | 254,853.00                |
| E. AVAILABLE RESERVES                                                                                                                                                                                                                                                                                                                                                                                          |              |                                       |                                     |                              |                                     |                           |
| 1. County School Service Fund                                                                                                                                                                                                                                                                                                                                                                                  |              |                                       |                                     |                              |                                     |                           |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                                       |                                     |                              |                                     |                           |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         |                                       |                                     |                              |                                     |                           |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         |                                       |                                     |                              |                                     |                           |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)                                                                                                                                                                                                                                                                                           |              |                                       |                                     |                              |                                     |                           |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                                                                                                                                                                                                                                                                                                          |              |                                       |                                     |                              |                                     |                           |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                                       |                                     |                              |                                     |                           |
| b. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         |                                       |                                     |                              |                                     |                           |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         |                                       |                                     |                              |                                     |                           |
| 3. Total Available Reserves (Sum lines E1a thru E2c)                                                                                                                                                                                                                                                                                                                                                           |              |                                       |                                     |                              |                                     |                           |
| F. ASSUMPTIONS                                                                                                                                                                                                                                                                                                                                                                                                 |              |                                       |                                     |                              |                                     |                           |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                                       |                                     |                              |                                     |                           |

| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 22-23 Certificated restricted changes: CCSSP grant funded position in 21-22 ONLY; Mental Health Clinician position eliminated; MHSSA positions shifting based on approved budget; One-time COVID testing position reduced; SBCIP positions added; PEI Counselor shifted to classified ERHMS. 22-23 Classified Restricted changes: CCSSP grant funded positions reduced; REAP para position unfilled; CalHOPE positions adjusted based on approved grant budget; 3 SLPA positions added; Sp Ed PreK para added; AB130 Foster Youth position added; A – G classroom support positions added; ELO-P positions eliminated; COVID testing positions increased; PEI ERHMS new position. |              |                              |                            |                        |                            |                        |

| Description                                                                                                                                                     | Object Codes         | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      | 1,366.76                     | -2.37%                     | 1,334.30               | 0.89%                      | 1,346.23               |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                     |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                                                                                  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                   | 8010-8099            | 2,708,928.00                 | 6.55%                      | 2,886,325.00           | 7.04%                      | 3,089,398.00           |
| 2. Federal Revenues                                                                                                                                             | 8100-8299            | 400,109.00                   | -33.69%                    | 265,298.00             | -44.50%                    | 147,252.00             |
| 3. Other State Revenues                                                                                                                                         | 8300-8599            | 3,421,529.00                 | -31.72%                    | 2,336,236.00           | -1.12%                     | 2,310,074.00           |
| 4. Other Local Revenues                                                                                                                                         | 8600-8799            | 1,372,637.00                 | 25.64%                     | 1,724,605.00           | -1.74%                     | 1,694,679.00           |
| 5. Other Financing Sources                                                                                                                                      |                      |                              |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                                 | 8900-8929            | 49,744.00                    | -45.67%                    | 27,026.00              | 279.78%                    | 102,640.00             |
| b. Other Sources                                                                                                                                                | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                                                                                | 8980-8999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                                |                      | 7,952,947.00                 | -8.97%                     | 7,239,490.00           | 1.44%                      | 7,344,043.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                                                                                 |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                        |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 1,384,945.00           |                            | 1,315,057.00           |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 8,071.00               |                            | 5,029.00               |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | (77,959.00)            |                            | (45,120.00)            |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                         | 1000-1999            | 1,384,945.00                 | -5.05%                     | 1,315,057.00           | -3.05%                     | 1,274,966.00           |
| 2. Classified Salaries                                                                                                                                          |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                                |                      |                              |                            | 2,429,658.00           |                            | 2,246,870.00           |
| b. Step & Column Adjustment                                                                                                                                     |                      |                              |                            | 42,402.99              |                            | 23,568.45              |
| c. Cost-of-Living Adjustment                                                                                                                                    |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                                                                            |                      |                              |                            | (225,190.99)           |                            | (37,378.45)            |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                           | 2000-2999            | 2,429,658.00                 | -7.52%                     | 2,246,870.00           | -0.61%                     | 2,233,060.00           |
| 3. Employee Benefits                                                                                                                                            | 3000-3999            | 1,788,040.00                 | -9.24%                     | 1,622,796.00           | -4.77%                     | 1,545,441.00           |
| 4. Books and Supplies                                                                                                                                           | 4000-4999            | 216,408.00                   | -28.60%                    | 154,514.00             | -7.71%                     | 142,599.00             |
| 5. Services and Other Operating Expenditures                                                                                                                    | 5000-5999            | 1,098,442.00                 | -24.52%                    | 829,100.00             | -3.83%                     | 797,378.00             |
| 6. Capital Outlay                                                                                                                                               | 6000-6999            | 214,234.00                   | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                          | 7100-7299, 7400-7499 | 1,441,075.00                 | 2.58%                      | 1,478,271.00           | 1.28%                      | 1,497,182.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                    | 7300-7399            | (19,678.00)                  | -61.98%                    | (7,482.00)             | 0.00%                      | (7,482.00)             |
| 9. Other Financing Uses                                                                                                                                         |                      |                              |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                                | 7600-7629            | 10,767.00                    | 0.00%                      | 10,767.00              | 0.00%                      | 10,767.00              |

| Description                                                                   | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| b. Other Uses                                                                 | 7630-7699    | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments                                                         |              |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)                                             |              | 8,563,891.00                 | -10.67%                    | 7,649,893.00           | -2.04%                     | 7,493,911.00           |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)           |              | (610,944.00)                 |                            | (410,403.00)           |                            | (149,868.00)           |
| D. FUND BALANCE                                                               |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)                             |              | 1,731,735.00                 |                            | 1,120,791.00           |                            | 710,388.00             |
| 2. Ending Fund Balance (Sum lines C and D1)                                   |              | 1,120,791.00                 |                            | 710,388.00             |                            | 560,520.00             |
| 3. Components of Ending Fund Balance                                          |              |                              |                            |                        |                            |                        |
| a. Nonspendable                                                               | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted                                                                 | 9740         | 646,980.00                   |                            | 284,364.00             |                            | 254,853.00             |
| c. Committed                                                                  |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                 | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments                                                          | 9760         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned                                                                   | 9780         | 16,798.00                    |                            | 11,441.00              |                            | 5,301.00               |
| e. Unassigned/Unappropriated                                                  |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                         | 9789         | 268,634.00                   |                            | 283,086.00             |                            | 294,466.00             |
| 2. Unassigned/Unappropriated                                                  | 9790         | 188,379.00                   |                            | 131,497.00             |                            | 5,900.00               |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) |              | 1,120,791.00                 |                            | 710,388.00             |                            | 560,520.00             |
| E. AVAILABLE RESERVES                                                         |              |                              |                            |                        |                            |                        |
| 1. County School Service Fund                                                 |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                 | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                         | 9789         | 268,634.00                   |                            | 283,086.00             |                            | 294,466.00             |
| c. Unassigned/Unappropriated                                                  | 9790         | 188,385.00                   |                            | 131,497.00             |                            | 5,900.00               |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)         | 979Z         | (6.00)                       |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                         |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                 | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                         | 9789         | 554,481.00                   |                            | 554,631.00             |                            | 556,840.00             |
| c. Unassigned/Unappropriated                                                  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)              |              | 1,011,494.00                 |                            | 969,214.00             |                            | 857,206.00             |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)        |              | 11.81%                       |                            | 12.67%                 |                            | 11.44%                 |
| F. RECOMMENDED RESERVES                                                       |              |                              |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions                                  |              |                              |                            |                        |                            |                        |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined: \$

Less: Amount of total liabilities reserved in budget: \$

Estimated accrued but unfunded liabilities: \$ 0.00

X This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

Shasta Trinity Schools Insurance Group, Hartnell Avenue, Redding, CA 96002

This county office of education is not self-insured for workers' compensation claims.

Signed

Date of Meeting: Jun 22, 2022

Clerk/Secretary of the Governing Board  
(Original signature required)

For additional information on this certification, please contact:

Name: Gretchen Deichler  
Title: Assistant Superintendent Business Services  
Telephone: 530-623-2861 ext 229  
E-mail: gretchend@tcoek12.org

| Description                                                                                                                                                                                                     | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):                                                                                                         |              |                              |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?                                                                                                   | Yes          |                              |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:<br><br>1. Enter the name(s) of the SELPA(s):                                                                                 |              |                              |                            |                        |                            |                        |
| 2. Special education pass-through funds<br><br>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              | 1,918,298.00                 |                            |                        |                            |                        |
| 2. County Office's Total Expenditures and Other Financing Uses                                                                                                                                                  |              |                              |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)                                                                                                |              | 8,563,891.00                 |                            | 7,649,893.00           |                            | 7,493,911.00           |
| 3. Calculating the Reserves                                                                                                                                                                                     |              |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)                                                                                                                                                             |              | 8,563,891.00                 |                            | 7,649,893.00           |                            | 7,493,911.00           |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)                                                                                                                                    |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)                                                                                                                                         |              | 8,563,891.00                 |                            | 7,649,893.00           |                            | 7,493,911.00           |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)                                                                                                                  |              | 4.00%                        |                            | 4.00%                  |                            | 4.00%                  |
| e. Reserve Standard - By Percent (Line F3c times F3d)                                                                                                                                                           |              | 342,555.64                   |                            | 305,995.72             |                            | 299,756.44             |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)                                                                                                                       |              | 332,000.00                   |                            | 332,000.00             |                            | 332,000.00             |
| g. Reserve Standard (Greater of Line F3e or F3f)                                                                                                                                                                |              | 342,555.64                   |                            | 332,000.00             |                            | 332,000.00             |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)                                                                                                                                                |              | YES                          |                            | YES                    |                            | YES                    |